ARTICLE 12. COMPUTER STANDARDS

Rule 1. Purpose and Objectives

50 IAC 12-1-1 Purpose

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. The purpose of this article is to establish standards for computer systems used by Indiana counties for the administration of the property tax assessment process. (Department of Local Government Finance; 50 IAC 12-1-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3641)

50 IAC 12-1-2 Objectives

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. The standards established in this article are intended to promote the following objectives:

- (1) To attain uniformity in assessment practices and valuation techniques through the use of functionally equivalent computer systems in each county in the state.
- (2) To improve the management ability in the property tax administration system at the local level through the use of computer systems that comply with this article.
- (3) To improve the management and analysis ability by the tax board through greater access to local assessment data.
- (4) Provide some assurance of the functionality of computer software through a defined certification program.
- (5) Provide assistance to counties in their efforts to select computer software that meets the needs of their specific environment and comply with this article.

(Department of Local Government Finance; 50 IAC 12-1-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3641)

50 IAC 12-1-3 Basic requirements

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. (a) The standards specified in this article include the following requirements:

- (1) Programs must price all classes of property strictly according to law.
- (2) Programs must produce required files and reports.
- (3) Local officials must have the ability to design their own supplemental files and reports.
- (4) Programs must have the ability to import, store, and export data, both for state use and to facilitate movement of data between computer systems as required by the counties.
- (5) The assessment software must be able to link a file used to store digitized photographs in a standard format.
- (6) The certified computer system used by a county must be compatible with the data export and transmission requirements in a standard format prescribed by the tax board.
- (7) Assessment software must perform all pricing for land and improvements for residential, agricultural, commercial, industrial parcels, and mobile homes required under 50 IAC [this title].
- (8) Records management and reporting software must manage records and reporting in a manner consistent with the provisions of 50 IAC *[this title]* concerning public utilities.
- (9) All counties must specify geographic information on each parcel in the real estate parcel file, including county number, township number, and district number.
- (b) After December 31, 2002, all counties shall be required to maintain all data concerning personal property as part of the county assessment system.
- (c) After December 31, 2002, all counties shall be required to maintain all data concerning credits, deductions, and exemptions as part of the county assessment system.
- (d) After December 31, 2002, all counties shall have a parcel numbering system that identifies a parcel by geographic location. (Department of Local Government Finance; 50 IAC 12-1-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3641)

Rule 2. Definitions and Abbreviations

50 IAC 12-2-1 Definitions

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. The definitions in this rule apply throughout this article. (Department of Local Government Finance; 50 IAC 12-2-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-2 "ANSI" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. "ANSI" refers to the organization of U.S. business and industry groups formed in 1918 for the development of trade and communication standards. ANSI is the American representative of the International Standards Organization. It developed and expanded ASCII. (Department of Local Government Finance; 50 IAC 12-2-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-3 "ASCII" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. "ASCII" refers to the coding scheme that assigns numeric values to up to two hundred fifty-six (256) characters, including alphabetic letters, numerals, punctuation marks, and other symbols. ASCII was developed originally in 1968 and expanded in 1983 by ANSI to standardize data transmission among disparate hardware and software systems and is built into all personal computers. The published ASNI reference for ASCII, ANSI X3.110-1983, incorporated herein for reference. (Department of Local Government Finance; 50 IAC 12-2-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-4 "Assessed value" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. "Assessed value" means:

- (1) For assessment dates before March 1, 2001, an amount equal to thirty-three and one-third percent $(33\frac{1}{3}\%)$ of the true tax value of property.
- (2) For assessment dates after February 28, 2001, an amount equal to the true tax value of property. (Department of Local Government Finance; 50 IAC 12-2-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-5 "Assessment software" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. "Assessment software" means all programs used for property tax administration except:

- (1) systems software; and
- (2) proprietary database management systems that are not proprietary to the assessment software vendor.

(Department of Local Government Finance; 50 IAC 12-2-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-6 "Assessment software vendor" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 6. "Assessment software vendor" means any person who offers to sell or license for use assessment software for the property tax administration system in any county in the state. (Department of Local Government Finance; 50 IAC 12-2-6; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-7 "Assessment system" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 7. (a) Before January 1, 2003, "assessment system" means all data and functions necessary to the computation of an assessed value for every real estate parcel in a:

- (1) county;
- (2) township;
- (3) taxing district; or
- (4) taxing unit.
- (b) The assessment system described in subsection (a) includes the following:
- (1) The discovery of new construction or improvements.
- (2) Acquisition of descriptive data on all parcels and improvements.
- (3) Determination of land values.
- (4) Determination of improvement values.
- (5) Processing appeals.
- (6) Production of required reports.
- (7) Processing information contained on the sales disclosure form required by IC 6-1-1-5.5 [IC 6-1 was repealed by P.L.1-1993, SECTION 27, effective May 4, 1993.].
- (c) After December 31, 2002, "assessment system" means all data and functions necessary to the computation of a net assessed value for every real estate parcel or an item of personal property in a:
 - (1) county;
 - (2) township;
 - (3) taxing district; or
 - (4) taxing unit.
 - (d) The assessment system described in subsection (c) includes the following:
 - (1) The discovery of new construction or improvements.
 - (2) Acquisition of descriptive data on all parcels and improvements.
 - (3) Determination of land values.
 - (4) Determination of improvement values.
 - (5) Processing appeals.
 - (6) Processing credits, deductions, and exemptions.
 - (7) Production of required reports.
 - (8) Processing information contained on the sales disclosure form required by IC 6-1-1-5.5 [IC 6-1 was repealed by P.L.1-1993, SECTION 27, effective May 4, 1993.].

(Department of Local Government Finance; 50 IAC 12-2-7; filed May 28, 1998, 4:50 p.m.: 21 IR 3642)

50 IAC 12-2-8 "Certification" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 8. "Certification" means when the state board of tax commissioners, according to the rules included in this article, deems that the computer system under review complies with this article. (Department of Local Government Finance; 50 IAC 12-2-8; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-9 "Computer hardware" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 9. "Computer hardware" means the physical components of a computer system, including any peripheral equipment such as printers, modems, and pointing devices. (Department of Local Government Finance; 50 IAC 12-2-9; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-10 "Computer hardware provider" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 10. "Computer hardware provider" means any entity who provides computer hardware. (Department of Local Government Finance; 50 IAC 12-2-10; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-11 "Computer network" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 11. "Computer network" means a group of computers and associated devices that are connected by communications facilities. (Department of Local Government Finance; 50 IAC 12-2-11; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-12 "Computer services" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 12. "Computer services" means those activities that allow for or enhance the proper operation of a computer system. (Department of Local Government Finance; 50 IAC 12-2-12; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-13 "Computer services provider" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 13. "Computer services provider" means any entity who provides computer system services, other than the providing of property tax assessment software, to a county. A computer services provider may also be a software vendor. (Department of Local Government Finance; 50 IAC 12-2-13; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-14 "Computer software" or "software" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 14. "Computer software" or "software" means all programs used for property tax administration, including any system utilities and database management systems necessary to make them function properly. (Department of Local Government Finance; 50 IAC 12-2-14; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-15 "Computer software provider" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 15. "Computer software provider" means an entity who provides computer software. (Department of Local Government

Finance; 50 IAC 12-2-15; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-16 "Computer system" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 16. "Computer system" means computer hardware and software used in the administration of an assessment system property tax function at the county or township level in Indiana. (Department of Local Government Finance; 50 IAC 12-2-16; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-17 "County" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 17. "County" means all counties and for the purpose of this article includes all county offices or county officials when discharging duties related to the assessment system. (Department of Local Government Finance; 50 IAC 12-2-17; filed May 28, 1998, 4:50 p.m.: 21 IR 3643)

50 IAC 12-2-18 "Data processing department" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 18. "Data processing department" means a department or office of a county that has responsibility for assessment software development and maintenance. The term refers to a county department or office that develops and maintains software subject to this article. (Department of Local Government Finance; 50 IAC 12-2-18; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-19 "Database" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 19. "Database" means a file or group of files composed of records, each containing fields together with a set of operations for searching, sorting, recombining, and other related functions. (Department of Local Government Finance; 50 IAC 12-2-19; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-20 "Database management system" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 20. "Database management system" means a software interface between the database and the user. A database management system handles user requests for database actions and allows for control of security and data integrity requirements. (Department of Local Government Finance; 50 IAC 12-2-20; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-21 "ISO" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 21. "ISO" refers to the International Organization for Standardization, a worldwide federation of national standards bodies from some one hundred (100) countries, one (1) from each country, established in 1947. It produces international agreements which are published in the ISO Catalog, incorporated herein for reference. The main section of the catalog is entitled International Standards and contains a list of standards with references. (Department of Local Government Finance; 50 IAC 12-2-21; filed May

28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-22 "JPEG" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 22. "JPEG" (an acronym for the Joint Photographic Experts Group) refers to the ISO standard for storing images in compressed form. The ISO reference number for JPEG in the International Standards section of the ISO Catalog, incorporated herein for reference, is ISO reference number is 10918. (Department of Local Government Finance; 50 IAC 12-2-22; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-23 "Operator" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 23. "Operator" means a person who controls a machine or system, such as a computer. (Department of Local Government Finance; 50 IAC 12-2-23; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-24 "OSI" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 24. "OSI" refers to the Open System Interconnection ISO standard for worldwide communications that defines a framework for implementing protocols in the seven (7) layers of the OSI Basic Reference Model. The seven (7) layers are:

- (1) physical;
- (2) data link;
- (3) network;
- (4) transport;
- (5) session;
- (6) presentation; and
- (7) application.

There are more than forty (40) ISO reference numbers for OSI in the International Standards section of the ISO Catalog, incorporated herein for reference. The two (2) most commonly applicable to this article are ISO reference number 10731 and ISO reference number 14766. (Department of Local Government Finance; 50 IAC 12-2-24; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-25 "Parcel number" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 25. "Parcel number" means a unique identifier assigned to a real estate parcel by each county. (Department of Local Government Finance; 50 IAC 12-2-25; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-26 "Property tax administration system" or "property tax system" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 26. (a) Before January 1, 2003, "property tax administration system" or "property tax system" means all data and functions necessary to the computation of an assessed value for each real estate parcel in a township or county, and to produce all necessary reports. For each real estate parcel, these functions include the following:

(1) Data entry.

- (2) Data storage.
- (3) Database management.
- (4) Computation of values.
- (5) Sketch maintenance.
- (6) Photograph maintenance.
- (7) Error checking.
- (8) Data editing.
- (9) Reporting.
- (10) Electronic transfer.
- (b) After December 31, 2002, "property tax administration system" or "property tax system" means all data and functions necessary to the computation of a net assessed value for each real estate parcel or an item of personal property in a township or county, and to produce all necessary reports. For each real estate parcel, these functions include the following:
 - (1) Data entry.
 - (2) Data storage.
 - (3) Database management.
 - (4) Computation of values.
 - (5) Sketch maintenance.
 - (6) Photograph maintenance.
 - (7) Error checking.
 - (8) Data editing.
 - (9) Reporting.
 - (10) Electronic transfer.

(Department of Local Government Finance; 50 IAC 12-2-26; filed May 28, 1998, 4:50 p.m.: 21 IR 3644)

50 IAC 12-2-27 "Proprietary database management system" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 27. "Proprietary database management system" means a database management system that is owned or copyrighted by an entity other than the county and is separate from the application or applications that produce the data stored in the database. (Department of Local Government Finance; 50 IAC 12-2-27; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-28 "Recertification" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 28. "Recertification" means when the state board of tax commissioners deems that a computer system that has already been initially certified under this article is subsequently certified to again meet the standards prescribed in this article. (Department of Local Government Finance; 50 IAC 12-2-28; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-29 "Response time" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 29. "Response time" means the amount of time that occurs from a keystroke or pointing device click to the point when the system is available to respond to the next action to be taken. (Department of Local Government Finance; 50 IAC 12-2-29; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-30 "State" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 30. "State" means the state of Indiana. (Department of Local Government Finance; 50 IAC 12-2-30; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-31 "System administrator" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 31. "System administrator" means the person responsible for administering use of a multi-user computer system, communications system, or both. (Department of Local Government Finance; 50 IAC 12-2-31; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-32 "Systems software" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 32. "Systems software" means:

- (1) computer operating systems;
- (2) computer system utilities;
- (3) database managers;
- (4) proprietary database management systems;
- (5) networking software;
- (6) communications software; and
- (7) all other software necessary to the operation of a computer system except assessment software. (Department of Local Government Finance; 50 IAC 12-2-32; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-33 "Tax board" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 33. "Tax board" means the state board of tax commissioners. (Department of Local Government Finance; 50 IAC 12-2-33; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-34 "TCP/IP" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 34. "TCP/IP" refers to the Transmission Control Protocol/Internet Protocol standard telecommunication methodology of implementing protocols permitting electronic interchange and interaction between computers over networks, including the Internet. The IP portion of TCP/IP is in Layer 3, the layer at which information routing takes place, of the OSI Basic Reference Model. The TCP part of TCP/IP that provides end-to-end connection, as well as flow control, is in Layer 4. The ISO reference number for TCP/IP in the International Standards section of the ISO Catalog, incorporated herein for reference, is ISO reference number 14766. (Department of Local Government Finance; 50 IAC 12-2-34; filed May 28, 1998, 4:50 p.m.: 21 IR 3645)

50 IAC 12-2-35 "TIFF" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 35. "TIFF" refers to the Tagged Image File Format raster graphics file format. The ISO reference number for TIFF in the International Standards section of the ISO Catalog, incorporated herein for reference, is ISO reference number 12639. (Department of Local Government Finance; 50 IAC 12-2-35; filed May 28, 1998, 4:50 p.m.: 21 IR 3646)

50 IAC 12-2-36 "Vendor" defined

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 36. "Vendor" includes a computer software provider, a computer hardware provider, and a computer services provider. (Department of Local Government Finance; 50 IAC 12-2-36; filed May 28, 1998, 4:50 p.m.: 21 IR 3646)

Rule 3. General Provisions

50 IAC 12-3-1 Application

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. This article applies to all county computer hardware, systems software, computer services, or assessment software used by the county after December 31, 1998, and all county purchases or contracts for computer hardware, systems software, computer services, or assessment software that are made or entered into after December 31, 1998. All purchases or contracts are subject to the certification and other requirements of this article. (Department of Local Government Finance; 50 IAC 12-3-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3646)

50 IAC 12-3-2 Land valuation

Authority: IC 6-1.1-31; IC 6-1.1-31.5 Affected: IC 6-1.1-4-13.6; IC 36

- Sec. 2. (a) Assessment software must value land in accordance with the applicable county land valuation determined under IC 6-1.1-4-13.6. The database shall include all data necessary to price according to the land valuation determination, including all judgment factors applied by the assessor and:
 - (1) For platted lots:
 - (A) Land type and property class.
 - (B) Actual frontage.
 - (C) Effective frontage.
 - (D) Effective depth.
 - (E) Depth factor.
 - (F) Land area.
 - (G) Base rate.
 - (H) Adjusted rate.
 - (I) Extended value.
 - (J) Influence factor type, direction, and percentage.
 - (K) Township.
 - (L) Summary page number from the land valuation determination.
 - (M) District code.
 - (N) Addition of subdivision identifier, where available.
 - (O) Lot number, where available.
 - (P) Description and value of petroleum and mineral rights.
 - (2) For unplatted lots, the following:
 - (A) Land type and property class.
 - (B) Soil identification.

- (C) Measured acreage.
- (D) Productivity factor.
- (E) Base rate.
- (F) Adjusted rate.
- (G) Extended value.
- (H) Influence factor type, direction, and percentage.
- (I) Township.
- (J) Range.
- (K) Section.
- (L) District code.
- (M) Summary page number from the land valuation determination.
- (N) Homesite size.
- (O) Legal drain size.
- (P) Roadway size.
- (Q) Classified land size by classification type.
- (R) Description and value of petroleum and mineral rights.
- (b) The land type and base rate tables and the soil used in land valuation shall be designed to be updated by the user, either through key entry or from an ASCII file.
- (c) The land valuation system shall permit on-line system entry and change of all user-supplied data elements, and shall automatically select the appropriate base rate when land type is entered or changed. It may import data from external electronic file sources. For example, it may provide for the importation of soil data or land sketch data from other electronic files.
- (d) If coordinate geometry features are included in the assessment system, it shall compute land area, effective frontage, effective depth, and depth factor.
- (e) The land valuation database shall include the location codes used in the land valuation order to facilitate periodic updates of the valuation tables. (Department of Local Government Finance; 50 IAC 12-3-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3646)

50 IAC 12-3-3 Improvements valuation

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. The improvements valuation system shall compute the true tax value and assessed value for all improvements, as well as display and print assessment information and sketches, in the manner prescribed in the 50 IAC [this title]. (Department of Local Government Finance; 50 IAC 12-3-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3647)

50 IAC 12-3-4 Adjustments and appeals

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 4. (a) The assessment system shall prevent the entry of true tax values and assessed values that would replace a value computed under section 3 of this rule. The assessment system shall permit the sound value entry of a true tax value in a practical fashion under reasonable circumstances consistent with section 3 of this rule. In those circumstances when the sound value is entered, the assessment system shall flag the record accordingly and require the operator to enter the reason for entering the sound value. For the purpose of this section, "sound value" means the value of an entity established by comparing it to similar entities of comparable condition, desirability, and usefulness.
- (b) The assessment system shall maintain a record of adjustments that affects assessed value resulting from error corrections, appeals granted at the county level, and appeals granted by the tax board or any other valid reassessment. The system shall save the entire record before and after an adjustment. Information maintained on each adjustment made shall include the following:
 - (1) The record that was changed.
 - (2) The prior values.
 - (3) The new values.

- (4) The date of the adjustment.
- (5) The reason for the adjustment (e.g., a Form 133 or 131 appeal).
- (6) A plain text description of grounds for appeal at each step in the process, the disposition of each appeal, and comments from each authority hearing the appeal.
- (7) The name and address of the appellant.
- (8) The date each appeal was filed.
- (9) The appeal number or other unique identifier.
- (c) The assessment system shall provide for appeals tracking and for maintenance of prior values pending appeals resolution in order to ensure the use of correct assessed values for tax billing purposes. The system shall provide for all necessary adjustments on final resolution of appeals. (Department of Local Government Finance; 50 IAC 12-3-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3647)

50 IAC 12-3-5 Depreciation of improvements

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. The assessment system shall correctly apply the rules for depreciation of improvements under all circumstances, including those involving additions to existing structures. The system shall maintain the depreciation method appropriate for each tax year. (Department of Local Government Finance; 50 IAC 12-3-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3647)

50 IAC 12-3-6 Maintenance of data from prior years

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 6. (a) The assessment system shall maintain and make available for electronic retrieval all assessment system data relative to:

- (1) The current date.
- (2) The most recent March 1.
- (3) March 1 of the year prior to the most recent March 1.
- (4) The assessment date of the most recent general reassessment.
- (5) The date of any other assessment made subsequent to the date specified in subdivision (3).
- (b) In addition to subsection (a), the assessment system shall permit a county both to maintain current records and to enter, update, and retrieve records for an ongoing reassessment.
- (c) Assessment data relating to dates, not specified in subsection (a), which must be purged from the on-line system, shall be stored off line in a flat ASCII file in machine readable form. Field and file definitions must also be included with the data in machine-readable form. (Department of Local Government Finance; 50 IAC 12-3-6; filed May 28, 1998, 4:50 p.m.: 21 IR 3647)

50 IAC 12-3-7 Maintenance of data on personal property

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 7. (a) After December 31, 2002, the assessment system shall maintain the following information on personal property:

- (1) Assessed value of vehicles, from Form 101, Schedule A.
- (2) Assessed value of boats and boat equipment, from Form 101, Schedule B.
- (3) Assessed value of farm implements and equipment, from Form 102, Schedule A.
- (4) Assessed value of livestock, poultry and fur-bearing animals, from Form 102, Schedule B.
- (5) Assessed value of grain, seeds, and forage crops, from Form 102, Schedule B.
- (6) Assessed value of inventories from Form 103, Long or Short, Schedule B.
- (7) Assessed value of business depreciable personal property, from Form 103, Long or Short, Schedule A.
- (8) Assessed value of inventories of public utility companies, from Form 1 Utility, Schedule B.

- (9) Assessed value of fixed depreciable personal property of public utility companies, from Form 1 Utility, Schedule A.
- (10) Assessed value of any other personal property required to be reported to assessing officials.
- (b) Notwithstanding subsection (a), the provisions for importing, storing, and exporting data on personal property, as stated in rule 7 of this article [50 IAC 12-7], must be in place no later than December 31, 1998.
- (c) Notwithstanding subsection (a), the assessment software must provide the capability for updating and maintaining data on personal property no later than December 31, 1998. (Department of Local Government Finance; 50 IAC 12-3-7; filed May 28, 1998, 4:50 p.m.: 21 IR 3647)

50 IAC 12-3-8 Credits, deductions, and exemptions

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 8. (a) After December 31, 2002, the assessment system shall maintain records of all credits, deductions, and exemptions filed for each parcel, and shall make the necessary adjustments in the computation of net assessed value for each tax year. As used in this section, "credits, deductions, and exemptions" means any postassessment adjustment to assessed value or property tax due that is provided by law. Credits, deductions, and exemptions include, but are not limited to, homestead credits, abatements, veterans deductions, and adjustments resulting from location in a tax increment financing district.
- (b) Notwithstanding subsection (a), the provisions for importing, storing, and exporting data on credits, deductions, and exemptions, as stated in rule 7 of this article [50 IAC 12-7], must be in place no later than December 31, 1998.
- (c) Notwithstanding subsection (a), the assessment software must provide the capability for updating and maintaining data on credits, deductions, and exemptions no later than December 31, 1998.
- (d) The assessment system shall prohibit the entry of a credit, deduction, or exemption for which the parcel is ineligible if the data necessary to determine eligibility are part of the assessment database. (Department of Local Government Finance; 50 IAC 12-3-8; filed May 28, 1998, 4:50 p.m.: 21 IR 3648)

50 IAC 12-3-9 Year 2000; compliance

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 9. All computer hardware and software must be year 2000 compliant. All manufacturers of computer hardware, publishers of computer systems software, and assessment software vendors shall warrant that their products shall not experience abnormal ending, produce invalid or incorrect results, or otherwise malfunction as a result of the occurrence of the calendar year 2000. (Department of Local Government Finance; 50 IAC 12-3-9; filed May 28, 1998, 4:50 p.m.: 21 IR 3648)

50 IAC 12-3-10 Sketches and photographs

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 10. The assessment system must provide for sketches and digitized photographs to be maintained. The system must meet ISO standards for the capture, storage, and transfer of photographic images. File formats must include JPEG or TIFF. (Department of Local Government Finance; 50 IAC 12-3-10; filed May 28, 1998, 4:50 p.m.: 21 IR 3648)

50 IAC 12-3-11 Mass assessment appraisal standard

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 11. The assessment system must conform the STANDARD 6, Mass Appraisal and Reporting, of the Uniform Standards of Professional Appraisal Practice, in effect on January 1, 1998, as published by The Appraisal Foundation, the organization authorized by the U.S. Congress as the source of appraisal standards and appraiser qualifications. (Department of Local Government Finance; 50 IAC 12-3-11; filed May 28, 1998, 4:50 p.m.: 21 IR 3648)

Rule 4. On-Line System Requirements

50 IAC 12-4-1 Record retrieval

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. (a) The interactive assessment system must be designed to permit operators to retrieve all data on a parcel by at least the following characteristics:

- (1) Parcel number.
- (2) Parcel address.
- (3) Owner name.
- (4) Petitioner name if an assessment has been appealed.
- (5) Appeal number if an assessment has been appealed.
- (b) It must be possible to enter a partial search key. For example, a successful search could be accomplished using only the first few letters of the owner's name, and find the first record meeting the entered pattern. It must be possible for the operator to obtain the next and prior records from any position in the file in the above search orders except for petitioner name and appeal number
- (c) It is required that operators be able to browse the database using any of the characteristics listed in subsection (a), beginning at any found record. (Department of Local Government Finance; 50 IAC 12-4-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3648)

50 IAC 12-4-2 On-line updates

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 2. (a) It must be possible for an operator with the appropriate security level to modify an existing record once it is found, regardless of the order of the original search. Updates must take immediate effect in the master file so that all data retrievals will be current.
 - (b) An operator with the authority to add records must be able to do so on line.
 - (c) An operator with the authority to split parcels must be able to do so on line.
 - (d) Edit checks on records added or modified must prevent:
 - (1) the entry of impossible values of individual fields; and
 - (2) logically impossible combinations of values across fields.
- (e) An operator with the authority to inactivate a record must be able to inactivate the current record. The assessment system must:
 - (1) allow an operator to change the status of a record from active to inactive;
 - (2) maintain a copy of a record with a status of inactive; and
 - (3) provide for the retrieval and viewing of a record with a status of inactive on the same retrieval keys as those provided for records with a status of active.
- (f) It must be possible for an operator to find a record with a status of inactive and restore it to active status. In the case of real estate parcel records, all records must be considered to be permanent archive records unless they were added in error. A record created in error may be inactivated, subject to subsection (e). A record that is replaced as a result of another transaction, (e.g. one replaced as a result of the split of a parcel) must be retained as part of the history of the appropriate parcel.
- (g) The on-line assessment system must permit the entry of a sketch of improvements, with dimensions, labels, and annotation, and compute all necessary floor areas, perimeters, and perimeter area ratios. Sketch labels, annotation, and dimensions shall be in accordance with 50 IAC [this title]. The on-line assessment system must also permit a photograph. (Department of Local Government Finance; 50 IAC 12-4-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3649)

50 IAC 12-4-3 System and data security

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. (a) The assessment software shall include a security system to ensure computer system and data security. The security system must provide for adequate access controls to the system as a whole, and for appropriate levels of control of access to database functions. It must be possible for a local computer system administrator to define users and assign them rights to the system. Rights must be user-specific or specific to a user on a specific device. Rights must not be device-specific.

- (b) The following rights level must be available:
- (1) None (no access to the assessment system).
- (2) Read only (search and view).
- (3) Add parcel and assessment data.
- (4) Add credit, deduction, and exemption data.
- (5) Add appeals data.
- (6) Modify credit, deduction, and exemption data.
- (7) Delete a parcel.
- (8) Split a parcel.
- (9) Add a personal property record.
- (10) Modify a personal property record.
- (11) Add valuation table data.
- (12) Modify valuation table data.

(Department of Local Government Finance; 50 IAC 12-4-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3649)

50 IAC 12-4-4 On-line reports

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. (a) Before January 1, 2003, an operator must be able to print at least the following reports on the current record:

- (1) All data items that would be printed on a property record card, including a sketch of improvements. The system should print each sketch as it appears on the computer screen.
- (2) A field listing form.
- (3) A Notice of Assessment of Land and Structures Form 11.
- (4) Notice of Assessment by Assessing Officer Form 113.
- (b) After December 31, 2002, an operator must be able to print at least the following reports on the current record:
- (1) All data items that would be printed on a property record card, including a sketch of improvements. The system should print each sketch as it appears on the computer screen.
- (2) A field listing form.
- (3) A Notice of Assessment of Land and Structures-Form 11.
- (4) A Notice of Assessment by Assessing Officer–Form 113.
- (5) A Mobile Home Assessment Worksheet–Form 3.
- (6) A Notice of Assessment of Mobile Home–Form 2.
- (7) A Notice of Assessment of Personal Property Form 115.
- (8) A summary of personal property for a taxpayer.
- (c) If photo or video imaging is provided, it must be possible for an operator to print any photographic images associated with the current record. (Department of Local Government Finance; 50 IAC 12-4-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3649)

50 IAC 12-4-5 Data integrity

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. (a) The computer system must provide data integrity guarantees, including the following:

- (1) A date stamp on each record showing the date of the last update.
- (2) A user identification stamp showing the operator who performed the last update.
- (3) A date stamp showing the date each record was created.
- (4) A user identification stamp showing the operator who created the record.
- (5) Field or record locking to prevent simultaneous updates while permitting read-only access.
- (6) On transaction records, the date of the transaction and the user identification of the operator who entered the transaction.
- (7) Not allowing a duplicate of a key that uniquely identifies a record in a file.
- (8) Validity checks for data, such as not allowing an alphabetic character to be stored in an all-numeric field.
- (9) Checks for data that are out-of-range or unreasonable, such as a transaction date of August 13, 2997.
- (10) Checks for blanks being stored in fields that must not be blank.
- (b) While these transaction records must of necessity be created by the on-line computer system, they may be maintained off-line in a data file. The system must include an ability to generate reports from this transaction log by data field, user, date range, parcel number, township, or owner. (Department of Local Government Finance; 50 IAC 12-4-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3650)

50 IAC 12-4-6 On-line help

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 6. In addition to user manuals and quick reference materials, the on-line computer system shall provide a user tutorial suitable for the use of new operators. It shall also provide on-line, context-sensitive help that is accessible to operators without requiring that they exit from the function on which they need help. The context-sensitive help function shall provide at least the following:

- (1) For coded fields, a list of valid codes and their meanings.
- (2) For noncoded fields, a description of constraints on data entry.
- (3) For menus, a description of what actions are available on selection of each menu choice.
- (4) When an error message has been issued, an explanation of the error condition and advice on corrective action.
- (5) The ability for the operator to obtain help without allowing the operator to enter data violating the standards specified in 50 IAC [this title] regarding data integrity.

(Department of Local Government Finance; 50 IAC 12-4-6; filed May 28, 1998, 4:50 p.m.: 21 IR 3650)

50 IAC 12-4-7 On-line screens

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 7. The on-line screens in the computer system must:

- (1) be a menu-based system;
- (2) place importance on using the fewest possible screens;
- (3) not allow redundant data entry (The operator should be able to travel from screen to screen without rekeying the primary key, such as parcel number.);
- (4) promote the use of extensive pointing device support;
- (5) provide for windowing/scrolling for on-line applications.

(Department of Local Government Finance; 50 IAC 12-4-7; filed May 28, 1998, 4:50 p.m.: 21 IR 3650)

50 IAC 12-4-8 Response time

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 8. (a) The response time, must be appropriate for the application being run. The response times for a stand-alone

workstation and a networked workstation may not differ by more than ten percent (10%) for those systems that meet the configuration requirements specified in this article.

(b) Measurement of the response time shall be part of the total computer system certification or recertification. An on-site test shall be conducted on the county's system. (Department of Local Government Finance; 50 IAC 12-4-8; filed May 28, 1998, 4:50 p.m.: 21 IR 3650)

Rule 5. Hardware and Software Standards

50 IAC 12-5-1 Hardware requirements

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. The following standards apply to all computer hardware:

- (1) The hardware to be acquired, and all hardware in a computer system to be certified or recertified, must be a current model. For the purpose of this section, "current model" means:
 - (A) a model for which the manufacturer continues to:
 - (i) manufacture or inventory all parts essential to its functioning in manner intended by the manufacturer;
 - (ii) provide complete maintenance; and
 - (iii) actively supports as a fully maintainable and market viable product;

at the time it is to be acquired; and

- (B) there is no reason to believe the manufacturer will discontinue support of the model as described in subdivision (1)(A)(i-iii) [clause (A)] within the succeeding twenty-four (24) month period. If the model of the computer hardware under consideration for acquisition or any existing hardware that is part of an assessment system to be certified or recertified is not the current model, the tax board may require a model upgrade as a condition of certification or recertification.
- (2) All computer hardware must meet the minimum configuration requirements stated by the software publishers, including the vendors of the assessment software, on which the software is installed. These requirements apply to the following:
 - (A) Amount of memory.
 - (B) Capacity of hard disk.
 - (C) Processor type.
 - (D) Processor speed.
 - (E) Operating system for a stand-alone device or mainframe.
 - (F) Networking software for a server.

(Department of Local Government Finance; 50 IAC 12-5-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3650)

50 IAC 12-5-2 Software requirements

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 2. The following standards apply to all computer systems software:
- (1) The software to be installed and all software in an assessment system to be certified or recertified, must be a current version and release. For the purpose of this section, "current version and release" means:
 - (A) a version and release which the software publisher continues to:
 - (i) publish or inventory;
 - (ii) provide complete maintenance; and
 - (iii) actively supports as a fully maintainable and market viable product;

at the time it is to be acquired; and

(B) there is no reason to believe the publisher will discontinue support of the current version and release as described in subdivision (1)(A)(i-iii) [clause (A)] within the succeeding twenty-four (24) month period. If the installed version is not the current version and release, the tax board may require a version upgrade as a condition of certification or

recertification.

(2) All computer systems software must meet the minimum requirements (e.g., software version) stated by the computer hardware manufacturers on which the software is installed.

(Department of Local Government Finance; 50 IAC 12-5-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3651)

Rule 6. Reporting System Requirements

50 IAC 12-6-1 Reports to tax board

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. (a) Before January 1, 2003, the assessment system shall maintain all the data contained in the following reports:

- (1) The Certified Statement of Assessed Valuation.
- (2) Tax Board Form 34C, certification by county assessor (of railroad and public utility assessments).
- (3) Tax Board Form 34T, certification by township assessor (of railroad and public utility assessments).
- (b) After December 31, 2002, the assessment system shall maintain all the data contained in the following reports:
- (1) Columns 1–24 of the Valuation of Property (Section 1 of The Abstract of Charges).
- (2) The Certified Statement of Assessed Valuation.
- (3) Tax Board Form 15, report to the tax board by county assessor, report of assessed value of personal property.
- (4) Tax Board Form 14, report to county assessor by township assessor, report of assessed value of personal property.
- (5) Tax Board Form 34C, certification by county assessor (of railroad and public utility assessments).
- (6) Tax Board Form 34T, certification by township assessor (of railroad and public utility assessments).
- (c) The assessment system shall provide for the selection and production of all printed assessment system reports and electronic files sent to the tax board, including, but not limited to, the following:
 - (1) After December 31, 2002, Tax Board Form 15, report to the tax board by county assessor, report of assessed value of personal property.
- (2) Tax Board Form 34C, certification by county assessor (of railroad and public utility assessments). (Department of Local Government Finance; 50 IAC 12-6-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3651)

50 IAC 12-6-2 Assessment reports

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 2. (a) Before January 1, 2003, the assessment system must print the following reports for any taxing unit or taxing district:
- (1) All data items that would be printed on a property record card, including sketches of improvements and photographs.
- (2) Notice of Assessment of Land and Structures-Form 11.
- (3) A Notice of Assessment by Assessing Officer–Form 113.
- (4) Field listing forms, in operator choice, of the following orders:
 - (A) Routing number.
 - (B) Parcel number.
 - (C) Map number.
 - (D) Parcel address.
- (b) After December 31, 2002, the assessment system must print the following reports for any taxing unit or taxing district:
- (1) All data items that would be printed on a property record card, including sketches of improvements and photographs.
- (2) A Notice of Assessment of Land and Structures-Form 11.
- (3) A Notice of Assessment by Assessing Officer–Form 113.
- (4) A Notice of Assessment of Mobile Home–Form 2.
- (5) A Notice of Assessment of Personal Property–Form 115.
- (6) Assessor's Book-Form 29.
- (7) Field listing forms, in operator choice of the following orders:

- (A) Routing number.
- (B) Parcel number.
- (C) Map number.
- (D) Parcel address.

(Department of Local Government Finance; 50 IAC 12-6-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3651)

50 IAC 12-6-3 User-defined reports

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. (a) The reporting system shall provide a facility for user-defined reports that provides the following capabilities:

- (1) Screen prints.
- (2) Selection of any group of database fields for inclusion in a report.
- (3) Selection of any group of records for inclusion in a report.
- (4) Creation by the user of report fields computed from database fields or other computed fields.
- (5) User-specified summary statistics for all report fields, overall and by group.
- (6) Printing in any user-specified order.
- (7) Grouping on any user-specified criterion.
- (b) Available summary statistics shall include the following:
- (1) Sum.
- (2) Count.
- (3) Mean.
- (4) Median.
- (5) Difference.
- (6) Product.
- (7) Division.
- (8) Standard deviation.
- (9) Coefficient of variation.
- (10) Variance.
- (11) Percentages.
- (12) Linear regression.
- (c) The grouping and record selection facility shall:
- (1) provide for complex selections using all logical operators; and
- (2) must permit nesting of operations.
- (d) The system shall permit the user to save the layout of a user-defined report for subsequent use. The system shall permit the user to save user-defined queries for subsequent use. (Department of Local Government Finance; 50 IAC 12-6-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3652)

50 IAC 12-6-4 Output devices

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. Users shall be able to route reports to a screen, a file, a printer, or electronically to the tax board. Reports written to a file, or electronically to the tax board, must follow the requirements for data export as established in this article. (Department of Local Government Finance; 50 IAC 12-6-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3652)

50 IAC 12-6-5 Management reports

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 5. (a) The reporting system shall provide for routine management reports showing transactions for user specified time periods that include the following:
 - (1) Number of records updated, by class of property.
 - (2) Numbers of records added, by class of property.
 - (3) Changes in assessed value, by class of property broken into land and improvements.
 - (4) Assessed value by class of property broken into land and improvements.
 - (5) Number of parcels, by class of property.
 - (6) Number and value of personal property filings by type of personal property, broken by business, agricultural, and personal.
 - (7) Number of appeals and requests for error correction pending at each level, by class property and the amount of assessed value at issue.
 - (8) Number of appeals and requests for error correction filed during the time period covered by the report at each level by class of property, and the amount of assessed value at issue.
- (b) The reports must be available for the county as a whole, by taxing unit, taxing district, and user. At operator option, these reports must be:
 - (1) broken into daily, weekly, monthly, quarterly, or annual time periods; or
 - (2) a report on the current status of the assessment database.

(Department of Local Government Finance; 50 IAC 12-6-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3652)

Rule 7. Data Transfer System Requirements

50 IAC 12-7-1 Data transfer environment

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. All software must operate in an Open System Interconnection (OSI)-compliant environment (Layer 3 of the OSI Basic Reference Model is the network layer at which data transfer takes place). All hardware must operate in an OSI-compliant environment. (Department of Local Government Finance; 50 IAC 12-7-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3653)

50 IAC 12-7-2 Data import

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 2. (a) The assessment system must provide for data to be imported and stored from files organized according to the import/export file layout specifications as shown in Appendix I [50 IAC 12-16]. The assessment system must import and store data concerning personal property and credits, deductions, and exemptions. The codes standing for items stored in the appropriate fields in the imported files must meet the required code specifications as shown in Appendix II [50 IAC 12-17].
- (b) The assessment system must provide for batch updates from external files organized as flat ASCII files containing the same fields (or any subset thereof) as those in the database. For example, it must be possible for the database to be updated in batch mode from a reassessment contractor's files. As used in this section, "update" means adding new records to a database or modifying existing records, or both. Batch update programs shall provide the following features:
 - (1) Perform the same edit checks as those performed for on-line updates.
 - (2) Not update the database if an error is encountered, but shall identify the record in error and indicate the type of error until the record is corrected. Provide for a method of correcting errors on-line and releasing corrected records to the database.
 - (3) Provide error reports for each update run, showing the contents of each record found to be in error.
 - (4) Provide a means of reversing a batch update run to restore the database to its condition immediately prior to the batch update.
- (c) The assessment system must provide for graphic files, including sketches and photographs and ISO standards for the capture, storage, and transfer of photographic images. (Department of Local Government Finance; 50 IAC 12-7-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3653)

50 IAC 12-7-3 Data export

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 3. (a) The assessment system must provide for export data organized according to the import/export file layout specifications as shown in Appendix I [50 IAC 12-16]. The assessment system must export data concerning personal property and credits, deductions, and exemptions. The codes standing for items stored in the appropriate fields in the exported files must meet the required code specifications as shown in Appendix II [50 IAC 12-17].
 - (b) The assessment system must provide for data exports in flat ASCII files of the following types:
 - (1) Export of a file containing the entire database or any defined subset of records and fields.
 - (2) Periodic, scheduled export of all records in the database that have been modified or added since the last export. The fields to be included in these exports must be any of the mandatory fields as defined in the import/export file layout specifications as shown in Appendix I [50 IAC 12-16]. The frequency of updates and logical record definitions may be prescribed in rules by the tax board.
 - (3) All reports must be transferable as batch files.
- (c) All files prepared for batch export must be accompanied by a separate file that provides the record layout and other pertinent information.
- (d) The assessment system must provide for graphic files, including sketches and photographs and meet ISO standards for the capture, storage, and transfer of photographic images.
- (e) After December 31, 2002, the assessment system must provide for data to be archived into files organized according to the import/export file layout specifications as shown in Appendix I [50 IAC 12-16]. The codes standing for items stored in the appropriate fields in the archived files must meet the required code specifications as shown in Appendix II [50 IAC 12-17]. The operator shall be able to select date ranges pertinent to the archiving process. Balance totals for each data set identifying the number archived and the number remaining as part of the on-line system must be included. For the purpose of this section, "archive" means to copy data into files for off-line storage while leaving items such as transactional balances unaffected. (Department of Local Government Finance; 50 IAC 12-7-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3653)

50 IAC 12-7-4 Media

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. The computer system must provide for the following file transfer methods:

- (1) For modems:
 - (A) acquired before December 31, 1998, not less than nine thousand six hundred (9,600) bps; and
 - (B) acquired after December 31, 1998, must operate at speeds not less than twenty-eight thousand eight hundred (28,800) bps.
- (2) Diskettes must be three and one-half $(3\frac{1}{2})$ inches and readable by an IBM compatible PC. Diskette drives acquired after December 31, 1998, must house three and one-half $(3\frac{1}{2})$ inches diskettes. Diskette files must contain undelimited, fixed-length fields, with records delimited by a carriage return and line feed.
- (3) Writeable CD-ROM acquired after December 31, 2002.

(Department of Local Government Finance; 50 IAC 12-7-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3654)

50 IAC 12-7-5 Computer networks

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. The requirements for both the computer hardware and software components of computer networks are stated in this article. (Department of Local Government Finance; 50 IAC 12-7-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3654)

Rule 8. Required Database Features

50 IAC 12-8-1 General

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. The database management system must provide all management and retrieval facilities necessary to the proper functioning of the system, including multiple user access and multiple program access. (Department of Local Government Finance; 50 IAC 12-8-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3654)

50 IAC 12-8-2 Proprietary database systems

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. (a) Proprietary database management systems shall comply with the following:

- (1) There shall be a current version and release when installed.
- (2) At any time that software certification or recertification is required, the installed version must be a "current version and release", as defined in section 12-5-2 of this article [50 IAC 12-5-2] of the software publisher that owns them for the hardware platform on which the assessment software is installed.
- (3) All proprietary database management systems shall provide, or a compatible third party report writer must be available to provide, the capability to create the user-defined reports having the characteristics described in this article.
- (4) All proprietary database management systems acquired after December 31, 1998, shall be either an industry standard relational database management system or an object database management system.
- (5) All proprietary database management systems acquired after December 31, 1998, shall support a structured query language.
- (b) For the reasons listed below, the tax board recommends, but does not require that counties acquire assessment software that utilizes a proprietary database management system:
 - (1) A centralized database allows data to be shared among offices.
 - (2) Security of the county's data can be enhanced and improved.
 - (3) A change of the assessment software or any other part of the computer system is made considerably easier.
 - (4) Software systems are developed today in which the data are stored separately from the computer application programs that interact with the data.

(Department of Local Government Finance; 50 IAC 12-8-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3654)

50 IAC 12-8-3 Database systems proprietary to the vendor

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 3. (a) All database systems owned by the applications software vendor shall meet all of the qualifications of other proprietary database systems. In addition, they shall be fully documented and the technical documentation held in escrow.
 - (b) All data that are stored as part of the assessment database are owned by the county.
- (c) Should for any reason a county change the assessment software or any other part of the computer system at the end of a contractual period, contract termination, decertification, or failure of recertification, the vendor of the assessment software shall in no way impede or delay the smooth, orderly, and timely transfer of the county's data from the current database to a new database. (Department of Local Government Finance; 50 IAC 12-8-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3654)

50 IAC 12-8-4 Histories and transaction logs

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. (a) The database system shall maintain the following data:

(1) All add and update transactions with date and user.

- (2) All appeals data.
- (3) Where parcel numbers have changed, all succeeding parcel records must include both the old and new numbers.
- (b) Reports using history data must be retrievable from the on-line database system for a period dating back twelve (12) months prior to the last date of the general reassessment. Older transactions and history data must be retained off-line in an electronic format if the assessment system is not capable of maintaining all data on-line. (Department of Local Government Finance; 50 IAC 12-8-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

50 IAC 12-8-5 Sketches and photographs

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. The database must also provide for storage and retrieval capabilities for graphic files, including sketches and photographs. The database must meet ISO standards for the storage and retrieval of photographic images. (Department of Local Government Finance; 50 IAC 12-8-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

Rule 9. System Documentation and Training

50 IAC 12-9-1 Documentation preparation

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. Each vendor shall prepare the following documentation for each system:

- (1) User documentation
- (2) Technical documentation.

(Department of Local Government Finance; 50 IAC 12-9-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

50 IAC 12-9-2 User documentation

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. User documentation shall consist of the following:

- (1) A reference manual that includes:
 - (A) A description of each function performed by the system.
 - (B) A picture of each screen in the system.
 - (C) Pictures and instructions for each menu in the system.
 - (D) Pictures and instructions for each report in the system.
 - (E) Complete operating instructions for the system.
 - (F) A listing of error messages and guidelines for user actions in response to each one.
- (2) A quick reference guide to the system to help the user navigate through the system without frequent reference to the manual.
- (3) A system administrator's manual that includes:
 - (A) Backup and restoration procedures.
 - (B) Recovery procedures.
 - (C) Procedures for any required periodic maintenance functions.
 - (D) Procedures for adding and deleting users from the application.
 - (E) Procedures for assigning and modifying access rights to the system.
 - (F) Procedures for any batch operations not covered in the reference manual.
- (4) A training manual designed to introduce a new user to the system or any part of the system. This manual may be delivered in the form of an on-line tutorial.
- (5) On-line help available to the user by topic.

(6) On-line context sensitive help available to the user through a designated keystroke sequence, series of clicks of a pointing device, or equivalent process.

(Department of Local Government Finance; 50 IAC 12-9-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

50 IAC 12-9-3 Technical documentation

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. Each vendor shall prepare technical documentation for the system that includes the following:

- (1) Installation instructions.
- (2) Specifications for hardware, operating systems, database systems, and system utilities required by the system.
- (3) Complete external documentation of the system, including:
 - (A) systems analysis;
 - (B) design documents;
 - (C) diagrams;
 - (D) program specification; and
 - (E) data dictionaries.
- (4) Complete documentation of all files.
- (5) Complete database documentation.
- (6) Any other information necessary to install, operate, or modify the system.

This documentation must be available for examination by the tax board during the certification process. (Department of Local Government Finance; 50 IAC 12-9-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

Rule 10. Vendor Eligibility

50 IAC 12-10-1 Vendor eligibility

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. (a) Assessment software vendors must:

- (1) Submit their products for certification or recertification testing by the tax board under this article:
 - (A) before entering into any contract or sales agreement with a county; and
 - (B) each time that major changes are made.
- (2) Either:
 - (A) submit a current copy of all applications program source code to an independent escrow agent designated by the tax board; or
 - (B) deliver all source code to the county.
- (3) Submit a current copy of all existing user documentation and technical documentation that includes any:
 - (A) existing data flow diagrams;
 - (B) entity relationship diagrams;
 - (C) structure charts;
 - (D) flow charts;
 - (E) other systems analysis and design information;

with the tax board, the designated escrow agent, and the county.

- (4) Submit a current copy of the database documentation with the tax board, the designated escrow agent, and the county that includes the following:
 - (A) Database structures;
 - (B) Any diagrams and technical reports normally kept for the database management system used;
 - (C) Descriptions of all data elements;
 - (D) If a data dictionary exists, the dictionary, in machine-readable form;

- (E) Any edit tables and external database structures used by the system; and
- (F) Any other information necessary to replicate the database structure and its contents.
- (5) Submit with the tax board, the designated escrow agent, and the county, documentation of system resource requirements for the system.
- (b) For the purpose of this section, "major change" means a significant alteration in the operation of the computer system or any other change that would cause the computer system not comply with this article. A "major change" as defined in this subsection:
 - (1) includes such changes as:
 - (A) a modification that changes a computational method used in pricing;
 - (B) the removal of any required data or feature; or
 - (C) a modification that requires a different operating system.
 - (2) does not include such changes as:
 - (A) a modification that allows a different printer to be added to the computer system;
 - (B) the addition of any feature that increases functionality without requiring different or additional computer hardware or a different operating system; or
 - (C) a modification that improves performance without requiring different or additional computer hardware or a different operating system.

If the assessment software vendor has reason to question whether a change constitutes a "major change" under this section, the assessment software vendor must request a written determination from the tax board. The request must specify the contemplated change in detail. Within ten (10) days of receipt of the request specifying the contemplated change, the tax board will issue a determination of whether the contemplated change constitutes a "major change". (Department of Local Government Finance; 50 IAC 12-10-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3655)

50 IAC 12-10-2 Computer services providers

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. Computer services providers must:

- (1) possess a detailed knowledge of all computer hardware and computer software that comprise the computer system of the county, as it is certified;
- (2) have a thorough understanding of the requirements of this article;
- (3) not perform any service activity for the county that alters the computer system such that the computer system, subsequent to the service activity, would no longer be in compliance with this article.

(Department of Local Government Finance; 50 IAC 12-10-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3656)

50 IAC 12-10-3 Computer hardware providers

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. Computer hardware providers must:

- (1) possess a detailed knowledge of all computer hardware and computer software that comprise the computer system of the county, as it is certified;
- (2) have a thorough understanding of the requirements of this article;
- (3) not provide any hardware for the county, that upon installation would alter the computer system such that the computer system subsequent to the hardware installation, would no longer be in compliance with this article.

(Department of Local Government Finance; 50 IAC 12-10-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3656)

Rule 11. Certification

50 IAC 12-11-1 General provisions

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. (a) Except as provided in subsection (b), after December 31, 1998, a county may not use, purchase, contract for the purchase of, or otherwise acquire:

- (1) computer software;
- (2) computer services; or
- (3) computer hardware;

unless the computer system to be used and any software, services, or hardware is certified by the tax board under this article.

- (b) Computer software, computer services, or computer hardware, that the tax board has determined in writing will not significantly affect the ability of a computer system to function in compliance with this article, such as a printer, monitor, or utility software that allows the application to operate unchanged, does not have to be certified.
- (c) All county computer systems shall be submitted for initial certification under section 2 of this rule no later than August 1, 1998.
- (d) All county computer systems must be recertified as provided in section 3 of this rule. (Department of Local Government Finance; 50 IAC 12-11-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3656)

50 IAC 12-11-2 Initial certification

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 2. (a) A computer system subject to certification under section 1 must initially be tested and certified under this section. The computer system will be tested by the tax board on a stand-alone PC or a larger system, if no PC version is available. A vendor or data processing department shall schedule a testing date with the tax board at least thirty (30) days prior to submitting its computer system and assessment software for test. The test shall include, but will not be limited to, the following:
 - (1) Entry into the system of property record card data and land values for a set of parcels and personal property records provided by the tax board.
 - (2) Importation of property record card data and land values for a set of parcels and personal property records provided by the tax board.
 - (3) Use of the set of parcels entered and imported for demonstration to the tax board or its representatives of all features of the system. This demonstration must include printing reports (including property record cards) and importing and exporting data
 - (4) Demonstration of the use of all user documentation and on-line help facilities.
 - (b) At least thirty (30) days prior to the test, each vendor shall also do the following:
 - (1) Submit for review all technical documentation. All documentation that includes proprietary information or trade secrets must be so identified on its cover.
 - (2) Submit for review a copy of the contract the vendor intends to offer to counties.
 - (3) Submit audited financial statements for the most recent three (3) years.
 - (4) Submit for review a copy of the proposed maintenance agreement.
- (c) At least thirty (30) days prior to the test, each data processing department that has developed a unique assessment application shall submit for review all technical documentation. All documents that include proprietary information or trade secrets must be so identified.
- (d) The tax board shall finish the test and notify the vendor or data processing department of the results within thirty (30) days of the submission date. If the software fails the test, the tax board will inform the vendor or data processing department in writing of the reason(s) for the failure. Upon notice of failure, the vendor or data processing department may make the required correction(s) and resubmit for certification, following this [sic., the] schedule in subsections (a) through (c).
- (e) Upon successful completion of testing under subsection (a), the computer system will then be tested by county officials on the county's computer system. A vendor or data processing department shall notify the county at least thirty (30) days prior to submitting its assessment software for test. The county shall finish the test using the test plan approved by the tax board and notify

the vendor or data processing department of the results within thirty (30) days of the submission date. If the software fails the test, the county officials will inform the vendor or data processing department and the tax board in writing of the reason(s) for the failure. The vendor or data processing department may then make the required correction(s) and resubmit for certification following the schedule in subsection [sic., subsections] (a) through (d).

(f) Upon successful completion of testing under subsection (e), the county officials shall notify the tax board in writing that the software, service, or hardware meets the certification requirements to their satisfaction on their computer system. The tax board shall then declare the computer system as certified for the county unit where it was tested. (Department of Local Government Finance; 50 IAC 12-11-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3657)

50 IAC 12-11-3 Changes in certified systems; recertification

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 3. (a) After initial certification, all computer systems must be recertified within the twenty-four (24) month period prior to each general reassessment. The county must submit the computer system for recertification at least twelve (12) months prior to a general reassessment. If any major change is made to a certified system at any other time, the system shall be considered a new system subject to the same certification requirements of section 2 of this rule. As used in this section, "major change" shall have the same meaning given in 50 IAC 12-10-1.
- (b) If any other change is made to a certified system, the vendor must submit revised copies of documentation and other materials to the escrow agent and to the tax board.
- (c) The tax board shall determine in writing whether a specific change constitutes a major change. (Department of Local Government Finance; 50 IAC 12-11-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3657)

Rule 12. Contract Provisions

50 IAC 12-12-1 Vendors

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. (a) This section applies to all vendors.

- (b) A contract between a vendor and a county must include the following provisions:
- (1) An agreement to submit disputes regarding these standards [this article] to the designated authority for resolution as provided under this article.
- (2) An agreement that all disputes not covered under subdivision (1) shall be resolved under the laws of Indiana.
- (3) A guarantee or warranty by the vendor that the product covered by the contract meets the provisions of this article, and an agreement that any subsequently discovered failure to meet the provisions of this article will be corrected at vendor expense.
- (4) An agreement that all of the contract provisions shall be binding on all parties to the contract and their successors or assigns.
- (5) An agreement that unless the computer system is certified or recertified, and the total system is accepted and confirmed by the county assessor, the contract is void.
- (6) An agreement that the contract is void if certification is denied, decertified, or revoked.
- (7) An agreement that the vendor will make any product or service change that may be required as a consequence of a change in any law, rule or state board policy statement relating to the computer system, provided the vendor is compensated equitably, based on common industry rates, as are reasonably agreed to by the parties.
- (c) The county must consider including in the contract between the vendor and the county a requirement that the vendor provide surety and performance bonds in amounts determined sufficient by the county. (Department of Local Government Finance; 50 IAC 12-12-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3658)

50 IAC 12-12-2 Assessment software vendors

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. (a) This section applies to all assessment software vendors.

- (b) A contract between an assessment software vendor and a county must include the following provisions:
- (1) An agreement that the vendor will provide a software maintenance agreement that meets the standards prescribed in this article.
- (2) An agreement that the vendor will provide assistance to the county as may be required to modify the computer assessment software system to comply with changes in state law, tax board rules, tax board policy statements, or to this article, within the time period prescribed by the law, rule, or tax board.
- (3) An agreement that the vendor will reimburse the county for all costs incurred as a result of the vendor's failure to continue to support the assessment software during the life of the maintenance agreement.
- (4) An agreement that the contract and the escrow agreement both provide for the vendor's documentation and source code to be released by the escrow agent to the county when the tax board, an arbitrator, or a court rules that the vendor has ceased to provide continued support and that the vendor is incapable of resuming support.

(Department of Local Government Finance; 50 IAC 12-12-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3658)

Rule 13. System Maintenance

50 IAC 12-13-1 System maintenance

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 1. Assessment software vendors must offer a maintenance contract for the ongoing maintenance services of the assessment software system that includes:
 - (1) telephone support;
 - (2) problem diagnostic support from vendor personnel, by any necessary combination of remote and on-site services;
 - (3) system modification initiated by the vendor; and
 - (4) services to correct defects in software that is provided at vendor's expense.

All other support shall be provided on terms included in the maintenance contract or other contract between the vendor and the county. No vendor may require a county to accept vendor initiated changes unless those changes are included in the cost of a maintenance contract. (Department of Local Government Finance; 50 IAC 12-13-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3658)

Rule 14. Dispute Resolution

50 IAC 12-14-1 Disputes

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

- Sec. 1. (a) This section applies to all vendors. Disputes between vendors and counties concerning whether the assessment software meets these standards [this article], shall be resolved by the tax board in accordance to this rule. Disputes concerning other contractual matters shall be resolved through arbitration. Nothing in these standards [this article] shall be construed as limiting the rights of disputing parties to pursue action in the courts of the state after the procedures of this rule have been exhausted.
- (b) A party to a dispute shall file with the tax board a written petition for conflict resolution. This petition shall include the following:
 - (1) A statement that the petitioner is a party to a contract with a vendor for assessment software subject to the provisions of this article.
 - (2) The identity of the vendor and the assessment software system about which the complaint is filed.
 - (3) An allegation that the software system fails to meet requirements of this article, stating specifically the ways in which the

system is alleged to violate specified provisions.

- (4) Written proof that a copy of the petition has been delivered to the vendor whose system is the subject of the dispute.
- (c) Within fifteen (15) days of receipt of a copy of the petition, the opposing party must file with the tax board a response to each item specified in the complaint.
- (d) On the earlier of receipt of a response or fifteen (15) days following the filing of the petition, the tax board shall initiate an investigation into the complaint. This investigation may be conducted by the tax board, its staff, or designated agent. The person conducting the investigation shall prepare findings of fact and submit those to the tax board.
- (e) The parties shall make available to the investigation their personnel, user documentation, technical documentation, and any other materials or information sources required by the tax board or its agent.
- (f) On receipt of findings of fact, the tax board shall review the petition and hold a hearing on the petition. All parties to the complaint shall be entitled representation at the hearing. The tax board may, in its discretion, find for the vendor or petitioner, or continue the investigation.
 - (g) If the tax board finds that the software system fails to meet the requirements of this article, it may:
 - (1) decertify the system and forbid any new contracts, contract renewals, or contract extensions;
 - (2) impose specific conditions on continued certification of the computer system; and
 - (3) require specific changes and new certification tests.

(Department of Local Government Finance; 50 IAC 12-14-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3659)

Rule 15. Parcel Numbering

50 IAC 12-15-1 Parcel numbering

Authority: IC 6-1.1-31; IC 6-1.1-31.5 Affected: IC 6-1.1; IC 32-1-1-8; IC 36

Sec. 1. (a) After December 31, 2002, a county shall maintain a parcel index numbering system in accordance with subsections (b) and (c).

- (b) The county parcel index numbering system shall be keyed to the geographic location of each parcel on a county section map that:
 - (1) was established using United States public land surveys referenced in IC 32-1-1-8; and
 - (2) is otherwise based on the applicable Indiana coordinate systems referenced in IC 32-1-1.
- (c) The parcel index numbering system shall be structured as "00-00-000-000-000". The digits indicated shall reference the following:
 - (1) The first "00" digits shall reference the county;
 - (2) The second "00" digits shall reference the congressional township and range;
 - (3) The third "00" digits shall reference the section number assigned under the United States public lands survey;
 - (4) The fourth "000" digits shall reference block numbers in urban areas (if no block number is necessary they remain all zeros);
 - (5) The fifth "000.000" digits shall reference the permanent parcel number assigned to identify each parcel; and
 - (6) The last "000" digits shall reference the taxing district in which the parcel is located (if it is only a two (2) digit number the first digit is to remain a zero (0)).

(Department of Local Government Finance; 50 IAC 12-15-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3659)

Rule 16. Import and Export File Layouts; Appendix I

50 IAC 12-16-1 File 1; real estate parcel file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1. This file contains one (1) record per parcel.

•	Туре	Length	Decimals
Parcel Location			
, ,	C	2	
	C	2	
2 Parcel Number	C	25	
3 Township Number (Tax Board Assigned)	С	4	
4 District Number (Tax Board Assigned)	C	3	
5 Corporation ID (Tax Board Assigned)	C	4	
6 Section and plat	C	7	
7 Routing Number (map number)	C	16	
8 Subdivision or neighborhood identifier (if available)	С	8	
9 Property class code (code list 1)	C	3	
10 Property address (Street Address or location) description if no street address exists)	С	40	
11 Property address city	C	30	
12 Property address state	C	2	
13 Property address zip code (xxxxx-xxxx)	C	10	
14 Number of Cards	N	3	
Current Ownership			
15 Owner name, line 1	C	40	
16 Owner name, line 2	С	40	
17 Owner street address or PO Box (mailing address)	C	40	
18 Owner address city	С	30	
19 Owner address state	C	2	
20 Owner address zip code (xxxxx-xxxx)	C	10	
Site Characteristics		10	
	С	1	
	C	1	
<u> </u>	C	1	
()	C	1	
- '	C	1	
	C	1	
	C	1	
` /	C	1	
29 Electricity (Y/N)	C	-	
	C	1	
30 All utilities (Y/N)	-	-	
	C	1	
32 Sidewalk (Y/N)	C	1	
3 ()	C	1	
E ,	C	1	
Summary of Current Values			
2	N	10	4
1	N	10	2
1	N	12	0
ε	N	8	4
ε	N	8	4
E	N	6	3
41 Homesite acreage	N	7	4
42 True tax value of farmland	N	12	0
43 True tax value	N	12	0

44 Measured acreage	N	12	4
45 Total acres farmland	N	12	4
46 Average true tax value/acre	N	6	0
47 Classified land total value	N	6	0
48 Homesite(s) value	N	10	0
49 Data source code (code list 4)	C	1	
50 Data collector	C	15	
51 Data collection date (mm/dd/yyyy)	C	10	
52 Appraiser	C	15	
53 Appraisal date	C	10	
54 Assessment year	C	4	
55 '01'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3659)

50 IAC 12-16-2 File 2; valuation file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 2. The valuation file contains one (1) record per parcel for each year, beginning the later of the year before the most recent reassessment or the first year for which machine-readable data exist.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Assessment year	C	4	
4 Reason for change code (code list 5)	C	2	
True Tax Value			
5 Land	N	12	0
6 Improvements	N	12	0
7 Total land and improvements	N	12	0
Assessed Value			
8 Land	N	12	0
9 Improvements	N	12	0
10 Total land and improvements	N	12	0
Net Assessed Value			
11 Total land and improvements	N	12	0
12 '02'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-2; filed May 28, 1998, 4:50 p.m.: 21 IR 3660)

50 IAC 12-16-3 File 3; land data and computations file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 3. The land data and computations file contains one (1) record for each row in the land data and computations section of the property record card.

ield Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Land type code (code list 6)	C	2	
4 Actual frontage	N	9	1
5 Effective frontage	N	8	0
6 Effective depth	N	8	0
7 Depth factor	N	5	2

8 Base rate	N	7	0
9 Adjusted rate	N	7	0
10 Extended value	N	11	0
11 Influence factor code 1 (code list 7)	C	1	
12 Influence factor direction (+/-) 1	C	1	
13 Influence factor percentage 1	N	3	0
14 Influence factor description (other) 1	C	10	
15 Influence factor code 2	C	1	
16 Influence factor direction (+/-) 2	C	1	
17 Influence factor percentage 2	N	3	0
18 Influence factor code 3	C	1	
19 Influence factor direction (+/-) 3	C	1	
20 Influence factor percentage 3	N	3	0
21 Acreage	N	10	4
22 Square feet	N	10	2
23 Soil ID	C	5	
24 Soil productivity factor	N	4	2
25 True Tax Value	N	12	0
26 Land Order Page Number	N	4	0
27 Land Order Line Number	N	3	0
28 '03'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-3; filed May 28, 1998, 4:50 p.m.: 21 IR 3660)

50 IAC 12-16-4 File 4; memorandum file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 4. The memorandum file contains one (1) record for each line of memorandum entered for each parcel. Systems that provide longer memo fields should break them into lines that fit this structure.

ield	Description	Type	Length	Decimals
	1 County number	C	2	
	2 Parcel number	C	25	
	3 Memo ID (any identifier unique to the memo)	C	4	
	4 Line number within memo	N	3	0
	5 Memo text	C	65	
	6 '04'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-4; filed May 28, 1998, 4:50 p.m.: 21 IR 3661)

50 IAC 12-16-5 File 5; ownership transfer file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 5. This file contains one (1) record for each transfer of ownership.

Field Description	Ту	pe Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Transfer to date (mm/dd/yyyy)	C	10	
4 Owner name, line 1	C	40	
5 Owner name, line 2	C	40	
6 Owner street address or PO Box (maddress)	ailing C	40	

7 Owner address city	C	30
8 Owner address state	C	2
9 Owner address zip code (xxxxx-xxxx)	C	10
10 '05'	C	2

(Department of Local Government Finance; 50 IAC 12-16-5; filed May 28, 1998, 4:50 p.m.: 21 IR 3661)

50 IAC 12-16-6 File 6; legal description file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 6. The legal description file contains one (1) record for each line of legal description.

		()
Field Description	Type	Length Decimals
1 County number	C	2
2 Parcel number	C	25
3 Line number	N	3
4 Legal description line	C	80
5 '06'	C	2

(Department of Local Government Finance; 50 IAC 12-16-6; filed May 28, 1998, 4:50 p.m.: 21 IR 3661)

50 IAC 12-16-7 File 7; dwelling file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 7. The dwelling file contains one (1) record for each assessed dwelling.

Sec. 7. The awening the contains	0110 (1)1000	ia ioi cac
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Dwelling number (unique dwelling	C	4	
identifier within parcel) or row-type			
unit number			
4 Addition type (code list 51)	C	1	
5 Occupancy code (code list 8)	C	1	
6 Number of row-type units	C	1	
7 Identical row-type units (Y/N)	C	1	
8 Individually owned row type units (Y/N)	C	1	
9 Story configuration code (code list 9)	C	1	
10 Story height	C	5	
11 Attic code (code list 10)	C	1	
12 Basement code (code list 11)	C	1	
13 Crawl space code (code list 12)	C	1	
14 Predominant roofing material code (code list 13)	С	1	
15 Other roofing material 1	C	1	
16 Other roofing material 2	C	1	
17 Other roofing material 3	C	1	
18 Number of finished rooms	N	2	0
19 Total bedrooms	N	2	0
20 Number of family rooms	N	1	0
21 Number of dining rooms	N	1	0
22 Commercial rooms (description)	C	25	
23 Number of commercial rooms	N	1	0
24 Basement recreation room code (code list 14)	C	1	

25 Basement recreation room area	N	5	0	
26 Number of masonry fireplace stacks	N	2	0	
27 Number of masonry fireplace openings	N	2	0	
28 Number of steel fireplace stacks	N	2	0	
29 Number of steel fireplace openings	N	2	0	
Heating and cooling system data. Use only if hou				
system for the entire house. Otherwise, leave blar	nk and	use the	residenti	ial
construction type file for heating data.	0			
30 Heating system code (code list 15)	C	1		
31 Central air conditioning (Y/N)	C	1		
Plumbing Section				
32 Number of full baths	N	2	0	
33 Number of full bath fixtures	N	2	0	
34 Number of half baths	N	2	0	
35 Number of half bath fixtures	N	2	0	
36 Number of kitchen sinks	N	1	0	
37 Number of kitchen sink fixtures	N	2	0	
38 Number of water heaters	N	1	0	
39 Number of water heater fixtures	N	1	0	
40 Number of extra fixtures	N	2	0	
41 Specialty plumbing fixture code 1 (code list 16)	С	3		
42 Specialty plumbing fixture code 2	C	3		
43 Specialty plumbing fixture code 3	C	3		
44 Specialty plumbing fixture code 4	C	3		
Reproduction Cost Computations				
45 Total base price	N	10	0	
46 Row type adjustment	N	4	2	
47 Subtotal (base price and row type adj)	N	10	0	
48 Unfinished interior area (square feet)	N	5	0	
49 Unfinished interior value adjustment	N	10	0	
50 Number of extra living units - designed	N	2	0	
51 Number of extra living units - converted	N	2	0	
52 Extra living units value adjustment	N	10	0	
53 Rec room value adjustment	N	5	0	
54 Fireplace value adjustment	N	5	0	
55 No heating value adjustment	N	6	0	
56 Air conditioning value adjustment	N	6	0	
57 No electricity value adjustment	N	6	0	
58 Total plumbing fixtures $(0 = \text{no plumbing})$	N	2	0	
59 Net plumbing fixtures	N	2	0	
60 Plumbing fixture value adjustment (negative if no plumbing)	N	5	0	
61 Specialty plumbing value adjustment	N	5	0	
62 Subtotal, one unit	N	10	0	
63 Subtotal all units	N	12	0	
64 Attic base area	N	5	0	
65 Attic finished living area	N	5	0	
66 Attic value adjustment	N	6	0	
67 Loft base area	N	5	0	
68 Loft finished living area	N	5	0	
69 Loft value adjustment	N	6	0	
70 Basement base area	N	5	0	

71 Basement finished living area	N	5	0
72 Basement value adjustment	N	6	0
73 Crawl space base area	N	5	0
74 Integral garage car capacity	N	1	0
75 Crawl space value adjustment	N	6	0
76 Integral garage square feet	N	5	0
77 Integral garage value adjustment	N	6	0
78 Brick attached garage square feet	N	5	0
79 Frame attached garage square feet	N	5	0
80 Attached garage value adjustment	N	6	0
81 Integral roof extension type attached carport square feet	N	5	0
82 Basement garage car capacity	N	1	0
83 Shed type attached carport square feet	N	5	0
84 Attached carport value adjustment	N	6	0
85 Basement garage square feet	N	5	0
86 Basement garage value adjustment	N	6	0
87 Exterior features value adjustment	N	10	0
88 Subtotal reproduction cost	N	12	0
89 Grade and design factor (code list 17)	C	4	
90 Reproduction cost	N	12	0
Remodeling and Modernization			
91 Exterior remodeling amount	N	10	0
92 Exterior remodeling date (mm/dd/yyyy)	C	10	
93 Interior remodeling amount	N	10	0
94 Interior remodeling amount (mm/dd/yyyy)	C	10	
95 Kitchen remodeling amount	N	10	0
96 Kitchen remodeling date	C	10	
97 Bath facilities remodeling amount	N	10	0
98 Bath facilities remodeling date	C	10	
99 Plumbing system remodeling amount	N	10	0
100 Plumbing system remodeling date	C	10	
101 Heating system remodeling amount	N	10	0
102 Heating system remodeling date	C	10	
103 Electrical system remodeling amount	N	10	0
104 Electrical system remodeling date	C	10	
105 Extension 1 amount	N	10	0
106 Extension 1 date	C	10	
107 Extension 2 amount	N	10	0
108 Extension 2 date	C	10	
109 Extension 3 amount	N	10	0
110 Extension 3 date	C	10	
111 Dwelling true tax improvement value	N	12	0
112 '07'	C	2	
(Dangetmant of Local Covernment Fina	noo.	50 14	C12

(Department of Local Government Finance; 50 IAC 12-16-7; filed May 28, 1998, 4:50 p.m.: 21 IR 3661)

50 IAC 12-16-8 File 8; residential floor file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 8. This file contains one (1) record for each floor of each residence.

Field Description	Type	Length	Decimals	
1 County number	C	2		
2 Parcel number	C	25		
3 Dwelling number	C	4		
4 Floor (B, A, or floor number)	C	4		
5 Construction type code (code list 18)	C	3		
6 Base area	N	5	0	
7 Finished living area	N	5	0	
8 Value	N	10	0	
9 Predominant floor code (code list 19)	C	1		
10 Secondary floor code 1	C	1		
11 Secondary floor code 2	C	1		
12 Secondary floor code 3	C	1		
13 Square foot area of electricity	N	5	0	
14 Interior finish code 1 (code list 20)	C	1		
15 Number of rooms, interior finish 1	N	2	0	
16 Interior finish code 2	C	1		
17 Number of rooms, interior finish 2	N	2	0	
18 Interior finish code 3	C	1		
19 Number of rooms, interior finish 3	N	2	0	
20 Interior finish code 4	C	1		
21 Number of rooms, interior finish 4	N	2	0	
Heating and cooling system data to be used only if house has more than one (1) heating system or only part of the house is air conditioned.				
22 Heating system code 1 (code list 15)	С	1		
23 Area, heating system 1	N	5	0	
24 Heating system code 2	C	1	·	
25 Area, heating system 2	N	5	0	
26 Area air conditioned	N	5	0	
27 '08'	Ċ	2	•	
Dangutmant of Load Covariment Find	_	_	12 16 9. 6	

(Department of Local Government Finance; 50 IAC 12-16-8; filed May 28, 1998, 4:50 p.m.: 21 IR 3662)

50 IAC 12-16-9 File 9; summary of improvements file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 9. This file contains one (1) record for each row in the summary of improvements section of the property record card for all classes of property.

ppy-			
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number (or tax identification number for personal property mobile homes)	С	25	
3 Dwelling or building number (if applicable)	С	4	
4 Identification number	C	3	
5 Use code (code list 21 or 32)	C	8	
6 Story height or height	N	6	2
7 Diameter or width	N	6	2
8 Length	N	8	2
9 Capacity	N	8	0
10 Construction type code (code list 18)	C	3	
11 Grade (code list 17)	C	4	

12 Year constructed	C	7	
13 Effective construction year	C	4	
14 Year remodeled	C	7	
15 Condition code (code list 22)	C	2	
16 Neighborhood code (code list 23)	C	2	
17 Base rate	N	9	2
18 Adjusted rate	N	9	2
19 Size	N	8	0
20 Unit of measure code (code list 24)	C	2	
21 Reproduction cost	N	12	0
22 Physical depreciation	N	2	0
23 Obsolescence depreciation	N	2	0
24 True tax value	N	12	0
25 Percentage of completion	N	3	0
26 '09'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-9; filed May 28, 1998, 4:50 p.m.: 21 IR 3662)

50 IAC 12-16-10 File 10; improvement features file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 10. This file contains one (1) record for each feature for any improvement for which a summary of improvements record exists. In the case of loading docks, the length will always carry the dimension of the wall adjoining the building.

ield	Description	Type	Length	Decimals
	1 County number	C	2	
	2 Parcel number (or tax identification	C	25	
	number for personal property mobile			
	homes)			
	3 ID number	C	3	
	4 Feature code (code list 25)	C	4	
	5 Construction type code (code list 18)	C	4	
	6 Story height or height	N	6	2
	7 Diameter or width	N	6	2
	8 Length	N	8	2
	9 Capacity (volume)	N	8	2
1	10 Effective perimeter	N	8	0
]	11 Perimeter area ratio	N	2	0
1	12 Feature size	N	8	0
1	13 Unit of measure code (code list 24)	C	2	
]	14 Type of adjustment code (code list 26)	C	2	
1	15 Amount of adjustment	N	10	2
1	16 '10'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-10; filed May 28, 1998, 4:50 p.m.: 21 IR 3663)

50 IAC 12-16-11 File 11; exterior features file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 11. This file contains one (1) record for each exterior feature attached to a dwelling or building.

Field Description Type Length Decimals

1 County number C 2 2 Parcel number C 25

3 Dwelling or building number	C	4	
4 Exterior feature code (code list 27)	C	11	
5 Area	N	8	0
6 Value	N	5	0
7 '11'	C	2.	

(Department of Local Government Finance; 50 IAC 12-16-11; filed May 28, 1998, 4:50 p.m.: 21 IR 3663)

50 IAC 12-16-12 File 12; commercial and industrial building file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 12. This file contains one (1) record for each floor of each commercial or industrial building or major building section.

Sec. 12. This file contains one (1):	record	d for ea	ch floor
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Building or section number (Building number plus section letter)	C	4	
4 Pricing key, predominant use (code list 31)	C	5	
5 Number of floors	N	2	0
6 Total square foot area	N	9	0
7 Number of party walls	N	1	0
8 Square foot rate	N	6	2
9 Subtotal	N	12	0
10 Plumbing value	N	12	0
11 Special features value	N	12	0
12 Exterior features value	N	12	0
13 Total base value	N	12	0
14 Grade factor (code list 17)	C	4	
15 Reproduction cost	N	12	0
Roofing			
16 Roof type code (code list 28)	C	1	
17 Other roofing material description	C	10	
18 Insulation (Y/N)	C	1	
Plumbing for each floor			
19 Number of full baths	N	3	0
20 Number of full bath fixtures	N	4	0
21 Number of half baths	N	3	0
22 Number of half bath fixtures	N	4	0
23 Number of extra fixtures	N	4	0
24 Total number of conventional commercial fixtures	N	4	0
25 Total number of residential fixtures	N	4	0
26 Number of hotel, motel, or apartment fixtures	N	4	0
27 Number of G/F circular 36" wash fountains	N	3	0
28 Number of ES ""	N	3	0
29 Number of SS ""	N	3	0
30 Number of G/F circular 54" was fountains	N	3	0
31 Number of ES ""	N	3	0
32 Number of SS ""	N	3	0
33 Number of G/F semicircular 36" wash fountains	N	3	0

	34 Number of ES ""	N	3	0
	35 Number of SS " "	N	3	0
	36 Number of G/F semicircular 54" wash fountains	N	3	0
	37 Number of ES " "	N	3	0
	38 Number of SS ""	N	3	0
	39 Number of 4' G/F industrial gang sinks	N	2	0
	40 Number of 4' ES industrial gang sinks	N	2	0
	41 Number of 4' SS ""	N	2	0
	42 Number of 8' G/F industrial gang sinks	N	2	0
	43 Number of 8' ES industrial gang sinks	N	2	0
	44 Number of 8' SS " "	N	2	0
	45 Number of ES circular, 5 per column showers	N	2	0
	46 Number of SS circular, 5 per column showers	N	2	0
	47 Number of ES semicircular, 3 per column showers	N	2	0
	48 Number of SS semicircular, 3 per column showers	N	2	0
	49 Number of ES corner, 2 per column showers	N	2	0
	50 Number of SS corner, 2 per column showers	N	2	0
	51 Number ES circular 5 per multi-stall showers	N	2	0
	52 Number SS circular 5 per multiple stall showers	N	2	0
	53 Number ES semicircular 3 per multiple stall showers	N	2	0
	54 Number SS semicircular 3 per multiple stall showers	N	2	0
	55 Number ES corner 2 per multiple stall showers	N	2	0
	56 Number SS corner 2 per multiple stall showers	N	2	0
	57 Number of gang shower heads	N	3	0
	58 Number of drinking fountains	N	3	0
	59 Number of refrigerated water coolers	N	3	0
	60 Number of water coolers with hot and cold water	N	3	0
	61 Number emergency showers or eye washes	N	3	0
	62 '12'	С	2	
	63 Alternate method flag	C	1	0
If f	field 63 contains the character "@", there will b	-	_	*
•	64 Floor number	N	3	0

(Department of Local Government Finance; 50 IAC 12-16-12; filed May 28, 1998, 4:50 p.m.: 21 IR 3663)

50 IAC 12-16-13 File 13; commercial and industrial floor file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 13. This file contains one (1) record for each floor of each building or major building section.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Building number plus section number	C	4	
4 Floor number	C	3	
5 Square feet area	N	9	0
6 Effective perimeter	N	8	0
7 Perimeter area ratio	N	2	0
8 Wall height or ceiling height	N	2	0
9 Wall type 1 (code list 29)	C	1	
10 Linear feet wall type 1	N	5	0
11 Wall type 2	C	1	
12 Linear feet wall type 2	N	5	0
13 Wall type 3	C	1	
14 Linear feet wall type 3	N	5	0
15 Framing type 1 (code list 30)	C	1	
16 Square feet area, framing type 1	N	9	0
17 Framing type 2 (code list 30)	C	1	
18 Square feet area, framing type 2	N	9	0
19 Framing type 3 (code list 30)	C	1	
20 Square feet area, framing type 3	N	9	0
21 Framing type 4 (code list 30)	C	1	
22 Square feet area, framing type 4	N	9	0
23 '13'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-13; filed May 28, 1998, 4:50 p.m.: 21 IR 3664)

50 IAC 12-16-14 File 14; commercial industrial use type file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 14. This file contains one (1) record for each use type on a particular floor in a building or major building section.

(-)			
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Building number plus section letter	C	4	
4 Floor number	C	3	
5 Pricing key (code list 31)	C	5	
6 Use code (code list 32)	C	8	
7 Square foot area	N	6	0
8 Number of units (apartments, condominiums, motels or hotels)	N	3	0
9 Average unit size (square feet for apartments, condominiums, motels, or hotels. Depth for strip retail.	N	6	0
10 Individually owned (Y/N) (apartments or condominiums)	C		
11 Unit size of individually owned unit (apartments or condominiums)	N	6	0
12 Configuration code (motels or hotels) (code list 33)	C	3	
13 Number of kitchens (motels or hotels)	N	3	0
14 Finish type code (code list 34)	C	2	
15 Dock height	N	3	0
16 Perimeter	N	8	0

17 Perimeter area ratio	N	2	0
18 Wall type 1 (code list 29)	C	1	
GC ADJUSTMENTS			
16 Lighting (Y/N)	C	1	
17 Lighting adjustment	N	4	2
18 Sprinkler group code (code list 35)	C	1	
19 Sprinkled square foot area	N	6	0
20 Square foot area heated	N	6	0
(0 if no heating)			
21 Square foot area air conditioned	N	6	0
(0 if no air conditioning)			
BASE (MODEL) INTERIOR FINISH ADJUST	MENT	S	
22 Wall finish square foot area	C	1	
23 Floor finish square foot area	C	1	
24 Ceiling finish square foot area	C	1	
25 Partitioning (Y/N)	C	1	
26 Roof deck parking adjustment (Y/N)	C	1	
27 Balcony area (square feet)	N	6	0
28 Number racquetball courts	N	2	0
29 Number squash courts	N	2	0
30 Elevated floor construction adjustment (Y/N)	C	1	
31 Roofing and framing adjustmen (Y/N)	C	1	
GCK Adjustment factors (Y/N)			
32 Exterior sheathing	C	1	
33 Insulation	C	1	
34 Steel girts and purlins	C	1	
35 Aluminum siding and roofing	C	1	
36 Interior liner	C	1	
37 Heavy gauge siding and roofing	C	1	
38 Plastic panel siding	C	1	
39 Sandwiched paneling	C	1	
40 Steel post and beam construction	C	1	
41 Rigid steel frame construction	C	1	
42 Low profile adjustment	C	1	
43 Base interior finish	C	1	
44 '14'	C	2	
(Department of Local Government Fin	ance:	50 IA	C12

(Department of Local Government Finance; 50 IAC 12-16-14; filed May 28, 1998, 4:50 p.m.: 21 IR 3664)

50 IAC 12-16-15 File 15; unit cost adjustment file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5 Affected: IC 6-1.1; IC 36

Sec. 15. This file contains one (1) record for each wall, floor, or ceiling finish or partitioning unit cost adjustment from Schedule C for each use type for each building or major building section.

Field	Description	Type	Length Decimals
	1 County number	C	2
	2 Parcel number	C	25
	3 Building number plus section letter	C	4
	4 Floor number	C	3
	5 Pricing key	C	8
	6 Use code (code list 32)	C	8
	7 Adjustment code (code list 36)	C	3

Page 40 Indiana Administrative Code

8 Square feet area of finish N 7 0 9 '15' C 2

(Department of Local Government Finance; 50 IAC 12-16-15; filed May 28, 1998, 4:50 p.m.: 21 IR 3665)

50 IAC 12-16-16 File 16; deduction and credit file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 16. This file contains one (1) record for each exemption, deduction, or credit for each parcel or personal property record for each year.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number (or tax identification	C	25	
number)			
3 Federal tax number	C	12	
4 Deduction or credit code	C	2	
(code list 37)			
5 Deduction amount	N	8	0
6 Credit amount	N	11	2
7 Exemption amount	N	12	0
8 Starting year	C	4	
9 Number of years of credit or	N	2	0
deduction			
10 Assessment year	C	4	
11 '16'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-16; filed May 28, 1998, 4:50 p.m.: 21 IR 3665)

50 IAC 12-16-17 File 17; personal property file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 17. This file contains one (1) record for each personal property tax filing.

	,		1
Field Description	Type	Length	Decimal
1 County number	C	2	
2 Tax identification number	C	25	
3 Federal tax number	C	12	
4 Taxpayer type code (code list 38)	C	1	
5 Taxpayer name, line 1	C	40	
6 Taxpayer name, line 2	C	40	
7 Taxpayer street address	C	40	
8 City	C	30	
9 State	C	2	
10 Zip code (xxxxx-xxxx)	C	10	
11 True tax value of vehicles	N	10	0
12 True tax value of boats and boat equipment	N	10	0
13 True tax value of farm implements and equipment	N	10	0
14 True tax value of livestock, poultry, and fur-bearing animals	N	10	0
15 True tax value of grain, seeds, and forage crops	N	10	0

16 True tax value of inventories from Form 103, Schedule B	N	10	0
17 True tax value of business depreciable personal property	N	10	0
18 True tax value of inventories of public utility companies	N	10	0
19 True tax value of fixed depreciable personal property of public utility companies	N	10	0
20 Assessment year	C	4	
21 Principle [sic., Principal] business activity code	C	4	
22 '17'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-17; filed May 28, 1998, 4:50 p.m.: 21 IR 3665)

50 IAC 12-16-18 File 18; land valuation order file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 18. This file contains one (1) record for each entry on a county land valuation order.

Sec. 16. This file contains one (1)	ICCOI	u ioi c	acii ciiti
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Page number	C	4	
3 Line number	C	3	
4 Township number (tax board assigned)	C	4	
5 District number (tax board assigned)	C	3	
6 Land type code (code list 39)	C	2	
7 Area name	C	80	
8 Geographic area or boundaries	C	240	
9 Platted or unplatted (P/U)	C	1	
10 Average lot width	N	6	2
11 Average lot depth	N	6	2
12 Average lot acreage	N	7	3
13 Standard depth table	C	3	
14 Pricing method code (code list 40)	C	1	
15 Base rate primary-low	N	9	2
16 Base rate primary-high	N	9	2
17 Base rate secondary-low	N	9	2
18 Base rate secondary-high	N	9	2
19 Base rate usable undeveloped-low	N	9	2
20 Base rate usable undeveloped-high	N	9	2
21 Base rate unusable undeveloped-low	N	9	2
22 Base rate unusable undeveloped-high	N	9	2
23 Base rate excellent homesite-low	N	7	0
24 Base rate excellent homesite-high	N	7	0
25 Base rate very good homesite-low	N	7	0
26 Base rate very good homesite-high	N	7	0
27 Base rate good homesite-low	N	7	0
28 Base rate good homesite-high	N	7	0
29 Base rate average homesite-low	N	7	0
30 Base rate average homesite-high	N	7	0
31 Base rate fair homesite-low	N	7	0
32 Base rate fair homesite-high	N	7	0
33 Base rate poor homesite-low	N	7	0

34 Base rate poor homesite-high	N	7	0
35 Base rate very poor homesite-low	N	7	0
36 Base rate very poor homesite-high	N	7	0
37 Base rate excess acres-low	N	7	0
38 Base rate excess acres-high	N	7	0
39 Value range of geographic area-low	N	8	0
40 Value range of geographic area-high	N	8	0
41 Water depreciated dollar amount	N	5	0
42 Sewage depreciated dollar amount	N	5	0
43 CLVC comments and directions	C	240	
44 '18'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-18; filed May 28, 1998, 4:50 p.m.: 21 IR 3666)

50 IAC 12-16-19 File 19; oil and gas well assessment file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 19. This file contains one (1) record for each filing a "Property Schedule for Oil and Gas Well Assessment," State Form 9931/G, and O Form 1 and any successor forms.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Filer name line 1	C	40	
4 Filer name line 2	C	40	
5 Filer street address	C	40	
6 Filer city	C	30	
7 Filer state	C	2	
8 Filer zip (xxxxx-xxxx)	C	10	
9 Lease	C	20	
10 Owner or operator? (W/P)	C	1	
11 Township	C	2	
12 Range	C	2	
13 Section	C	2	
14 Acreage	N	10	4
15 Barrels of oil or MCM gas in storage	N	10	2
16 Average daily production (Bbls or MCM)	N	10	2
17 Number of producing wells	N	4	0
18 Secondary recovery methods? (Y/N)	C	1	
19 Net working interest	N	9	6
20 '19'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-19; filed May 28, 1998, 4:50 p.m.: 21 IR 3666)

50 IAC 12-16-20 File 20; oil and gas well owner file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 20. This file contains one (1) record for each owner filed on a "Property Schedule for Oil and Gas Well Assessment".

Field Description Type Length Decimals
1 County number C 2
2 Parcel number C 25
3 Owner name line 1 C 40
4 Owner name line 2 C 40

5 Owner street address	C	40	
6 Owner city	C	30	
7 Owner state	C	2	
8 Owner zip code (xxxxx-xxxx)	C	10	
9 Owner type	C	2	
10 Owner's fractional interest	N	8	5
11 '20'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-20; filed May 28, 1998, 4:50 p.m.: 21 IR 3666)

50 IAC 12-16-21 File 21; personal property mobile home file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 21. This file contains one (1) record for each mobile home assessed on January 15.

	Sec. 21. This file contains one (1)	recoi	ra for e	ach mobile home a
Fie	ld Description	Type	Length	Decimals
	1 County number	C	2	
	2 Tax identification number	C	25	
	3 Township number	C	4	
	4 District number	C	4	
	5 Owner name	C	40	
	6 Property address street	C	40	
	7 Property address city	C	30	
	8 Property address state	C	2	
	9 Property address zip code (xxxxx-xxxx)	C	10	
	10 Mailing address street	C	40	
	11 Mailing address city	C	30	
	12 Mailing address state	C	2	
	13 Mailing address zip code (xxxxx-xxxx)	C	10	
	14 Owner phone number	C	12	
	15 Mobile home year	C	4	
	16 Mobile home make	C	25	
	17 Mobile home mfg. size	C	5	
	18 Mobile home serial number	C	25	
	19 Other	C	40	
	20 Mobile home size	C	5	
	21 Mobile home value	N	6	0
	22 Foundation type code (code list 41)	C	1	
	23 Foundation value adjustment	N	4	0
	24 Heating/air conditioning code (code list 42)	C	1	
	25 Heating/air condition value adjustment	N	4	0
	26 Plumbing fixtures	C	2	
	27 Plumbing value adjustment	N	4	0
	28 Room addition code (code list 43)	C	2	
	29 Room addition size	C	4	
	30 Room addition value adjustment	N	4	0
	31 Mobile home grade (code list 17)	C	4	
	32 Condition (code list 44)	C	2	
	33 Reproduction cost	N	6	0
	34 Mobile home park name	C	40	
	35 Mobile home park parcel number	C	25	
	35 Mobile home park lot number	C	6	
	36 Mobile home assessable length (in feet)	N	3	

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37 Mobile home assessable width (in feet) \qquad N \qquad \qquad 3 38 '21' \qquad \qquad C \qquad \qquad 2
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(Department of Local Government Finance; 50 IAC 12-16-21; filed May 28, 1998, 4:50 p.m.: 21 IR 3667)

50 IAC 12-16-22 File 22; valuation file-mobile homes; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 22. The valuation file contains one (1) record for each mobile home assessed on January 15 for each year.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Tax identification number	C	25	
3 Assessment year	C	4	
4 Mobile home reproduction cost	N	6	0
5 Mobile home depreciation	N	2	0
6 True tax value	N	6	0
7 Total supplemental improvements	N	6	0
8 Total true tax value	N	6	0
9 Assessed value	N	6	0
10 (22)	0	2	

(Department of Local Government Finance; 50 IAC 12-16-22; filed May 28, 1998, 4:50 p.m.: 21 IR 3667)

50 IAC 12-16-23 File 23; appeals tracking file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 23. This file contains one (1) record for each appeal for each parcel. Field Description

Type Length Decimals

icia Bescription	rypc	Lengin	Decimais
1 County number	C	2	
2 Parcel number	C	25	
3 Reason for change (appeal form number)	C	3	
4 Grounds for appeal code (code list 45) (if more than one (1), string together, separating by commas)	С	20	
5 Prior value	N	12	0
6 New value	N	12	0
7 Date of adjustment	C	10	
8 Petitioner's name	C	35	
9 Petitioner's street address	C	40	
10 Petitioner's city	C	30	
11 Petitioner's state	C	2	
12 Petitioner's zip (xxxxx-xxxx)	C	10	
13 Date appeal was filed	C	10	
14 Appeal number	C	25	
15 Date the board of review mailed the determination to the taxpayer	C	10	
16 '23'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-23; filed May 28, 1998, 4:50 p.m.: 21 IR 3667)

50 IAC 12-16-24 File 24; commercial industrial special use file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 24. This file contains one (1) record for each special use commercial property (fast food restaurants and service stations).

Sec. 24. This file contains one (1) is	ccora	TOT Cuc	ii speci
Field Description	Type	Length	Decima
1 County number	C	2	
2 Parcel number	C	25	
3 Building number plus section letter	C	4	
4 Use code (code list 32)	C	8	
5 Square foot area	N	6	0
6 Grade (code list 17)	C	4	
7 Basement type 1 (code list 46)	C	2	
8 Square feet, basement type 1 (code list 34)	N	6	0
9 Basement type (code list 46)	C	2	
10 Square feet, basement type 2 (code list 34)	N	6	0
11 Basement type 3 (code list 46)	C	2	
12 Square feet, basement type 3 (code list 34)	N	6	0
13 Attached canopy construction type (code list 18)	C	3	
14 Attached canopy square feet	N	6	0
15 Detached canopy quality type (code list 47)	C	2	
16 Detached canopy construction type (code list 18)	C	3	
17 Detached canopy square feet	N	6	0
18 Round canopy (Y/N)	C	1	
19 Rest room square feet	N	4	0
20 Cashier booth quality type (code list 47)	C	2	
21 Cashier booth square feet	N	4	0
22 Number of plumbing fixtures	N	2	0
23 Bullet proof glass (Y/N)	C	1	
24 Intercom system (Y/N)	C	1	
25 Reproduction cost	N	6	0
26 '24'	C	2	
/D / / / / / / / / / / / / / / / / / /	-	0.110	12 1/

(Department of Local Government Finance; 50 IAC 12-16-24; filed May 28, 1998, 4:50 p.m.: 21 IR 3667)

50 IAC 12-16-25 File 25; commercial industrial drive-in theater file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 25. This file contains one (1) record for each drive-in theater.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Identification number	C	2	
4 Use code (code list 32)	C	8	
5 Number of car spaces	N	4	0
6 Engineering grade (code list 17)	C	1	
7 Grading grade (code list 17)	C	1	
8 Paving grade (code list 17)	C	1	
9 Screens grade (code list 17)	C	1	
10 Miscellaneous grade, for example, landscaping (code list 17)	C	1	
11 Cost per space	N	3	0
Unit Costs			
12 Screen type (code list 48)	C	1	

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13 Screen construction type (code list 49)
                                            C
                                                   1
14 Screen quality (code list 50)
                                            C
                                                   1
15 Screen square foot area
                                            Ν
                                                  4
                                                          0
16 Number of low quality ticket booths
                                            N
                                                  2
                                                          0
                                                  2
17 Number of average quality ticket booths
                                           N
                                                          0
18 Number of good quality ticket booths
                                            N
                                                   2
                                                          0
19 Reproduction cost
                                            N
                                                   12
20 '25'
                                            C
                                                   2
```

(Department of Local Government Finance; 50 IAC 12-16-25; filed May 28, 1998, 4:50 p.m.: 21 IR 3668)

50 IAC 12-16-26 File 26; commercial industrial mobile home park file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 26. This file contains one (1) record for each parcel number for each mobile home park.

Field Description Type Length Decimals 1 County number 2 C 25 2 Parcel number C 2 3 Identification number C 8 4 Use code (code list 32) Ν 5 5 Number of sites

If certain components are not included, grade should be blank and cost per site should be zero (0).

C 1 6 Engineering grade (code list 17) 3 0 7 Engineering cost per site N 8 Site grading grade (code list 17) C 1 9 Site grading cost per site N 3 10 Street paving grade (code list 17) C 1 3 0 11 Street paving cost per site Ν C 12 Patios and walks grade (code list 17) 1 13 Patios and walks cost per site 3 0 C 14 Sewers grade (code list 17) 1 Ν 3 0 15 Sewers cost per site C 16 Water grade (code list 17) 1 17 Water cost per site N 3 0 C

19 Electric cost per site Ν 3 C 20 Gas grade (code list 17) 1 21 Gas cost per site N 3 22 Miscellaneous grade, for example, C

landscaping or recreation (code list 17) 23 Miscellaneous cost per site

18 Electric grade (code list 17)

N 3 0 24 Total cost per site N 25 Reproduction cost Ν 12 0 C 26 Mobile home park name 40

(Department of Local Government Finance; 50 IAC 12-16-26; filed May 28, 1998, 4:50 p.m.: 21 IR 3668)

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50 IAC 12-16-27 File 27; commercial industrial conveying systems file; record layout

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Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 27. This file contains one (1) record for each conveying system.

Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Dwelling or building number	C	4	
4 Identification number	C	3	
5 Use code (code list 25)	C	8	
6 Feet per minute (FPM)	N	4	0
7 Capacity	N	8	0
8 Length	N	8	2
9 Diameter or width	N	6	2
10 Number of stops	N	3	0
11 Gradient	N	2	0
12 Rise in feet	N	2	0
13 Power doors	C	1	
14 Express floors	C	1	
15 Attended	C	1	
16 Manual controls	C	1	
17 Number of rear door manual stops	N	3	0
18 Number of rear door power stops	N	3	0
19 '27'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-27; filed May 28, 1998, 4:50 p.m.: 21 IR 3668)

50 IAC 12-16-28 File 28; sales disclosure form file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 28. This file contains one (1) record for each sales disclosure form.

Field Description			Decimals
1 County number	С	2	Decimais
2 Parcel number	C	25	
3 Township number (tax board assigned)	C	4	
4 School corporation number (tax board assigned)	C	4	
5 Property class code (code list 1)	C	3	
6 Exempt transaction (Y/N)	C	1	
7 Exempt number (code list 54)	C	2	
8 Assessed value-land	N	15	0
9 Assessed value–improvements	N	15	0
10 Assessed value-total	N	15	0
11 Date of sale (mm/dd/yyyy)	C	10	
12 Total sales price	N	15	0
13 Seller paid points	N	12	0
14 Net sales price (item 12 minus item 13)	N	15	0
15 Transfer of entire parcel (Y/N)	C	1	
16 Exchange for other real property ("Trade") (Y/N)	C	1	
17 Significant physical changes to property between March 1 and date of sale (Y/N)	С	1	
18 Type of deed (code list 53)	C	2	
19 Existence of a family or business relationship between buyer and seller (Y/N)	С	1	
20 Condominium sale (Y/N)	C	1	

21 Purchase of adjoining land (Y/N)	C	1
22 Mobile home (Y/N)	C	1
23 Seller-provided financing (Y/N)	C	1
24 Personal property included in transfer (Y/N)	C	1
25 Vacant land (Y/N)	C	1
26 Contract (Y/N)	C	1
27 Splits (Y/N)	C	1
28 Name of buyer	C	35
29 Street address of buyer	C	40
30 City of buyer	C	30
31 State of buyer	C	2
32 Zip code of buyer	C	10
33 Telephone number of buyer or representative	C	12
34 Name of seller	\mathbf{C}	35
35 Street address of seller	C	40
36 City of seller	C	30
37 State of seller	C	2
38 Zip code of seller	C	10
39 Telephone number of seller or representative	C	12
40 Street address of property transferred	C	40
41 City of property transferred	C	30
42 State of property transferred	C	2
43 Zip code of property transferred	C	10
44 '28'	C	2

(Department of Local Government Finance; 50 IAC 12-16-28; filed May 28, 1998, 4:50 p.m.: 21 IR 3669)

50 IAC 12-16-29 File 29; sketch file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 29. The sketch file contains one (1) record for each polygon within each sketch.

Sec. 2). The sketch me contains of	110 (1	, 100011	a ror ca
Field Description	Type	Length	Decimals
1 County number	C	2	
2 Parcel number	C	25	
3 Use code (code list 21 or 32)	C	8	
4 Property card number	N	3	0
5 Polygon sequence number	N	3	0
6 Polygon label	C	50	0
7 Polygon area (in square feet)	N	8	0
8 Polygon label x-coordinate (relative to the starting point)	N	5	0
9 Polygon label y-coordinate (relative to the starting point)	N	5	0
10 Polygon fill type code (code list 54)	N	1	0
11 Polygon starting x-coordinate (signed + or -)	N	5	0
12 Polygon starting y-coordinate (signed + or -)	N	5	0

One hundred (100) lines are set aside per polygon. Angle ranges from 1° to $360^\circ, 90^\circ$ is straight up, 180° is straight left, 270° is straight down, and 360° is straight right, and 0° indicates the end of a line. Length ranges from zero (0) feet to nine hundred ninety-nine (999) feet. If any length in any one (1) direction exceeds nine hundred ninety-nine (999) feet, that information will be represented by multiple sets of angle/length coordinates retaining the same angle. For example, one thousand five hundred (1,500) feet right may be represented by 360° and eight hundred (800) feet, 360° and seven hundred (700) feet.

13 Line absolute angle (in degrees) (occurs one hundred (100) times)	N	5	1
14 Line absolute length (in feet) (occurs one hundred (100) times)	N	5	1
15 Line type code (code list 55)	C	1	
For curved walls			
16 Curve height at the center of the curve above/below the chord which defines the curve (in feet) (occurs one hundred (100) times)	N	5	1
17 Curve absolute angle above/below the chord (signed + if movement from the chord to the curve is counterclockwise or if movement from the chord to the curve is clockwise) (occurs one hundred (100) times)	N -	5	1
18 '29'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-29; filed May 28, 1998, 4:50 p.m.: 21 IR 3669)

50 IAC 12-16-30 File 30; sketching information file; record layout

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 30. The sketching information file contains one (1) record for each sketch.

Field Description	Type	Length	Decim
1 County number	C	2	
2 Parcel number	C	25	
3 Property card number	N	3	0
4 Maximum x distance (in feet)	N	5	0
5 Maximum y distance (in feet)	N	5	0
6 '30'	C	2	

(Department of Local Government Finance; 50 IAC 12-16-30; filed May 28, 1998, 4:50 p.m.: 21 IR 3670)

Rule 17. Required Codes; Appendix II

50 IAC 12-17-1 File 1; real estate parcel; file

Authority: IC 6-1.1-31; IC 6-1.1-31.5

Affected: IC 6-1.1; IC 36

Sec. 1.

CODE LIST 1

PROPERTY CLASS			
100	AGRICULTURAL - VACANT LAND	454	COMMERCIAL AUTO SALES & SERVICE
101	AGRICULTURAL - CASH GRAIN/GENERAL FARM	455	COMMERCIAL GARAGE
102	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY	456	COMMERCIAL PARKING LOT OR STRUCTURE
103	AGRICULTURAL - DAIRY FARM	460	COMMERCIAL THEATERS
104	AGRICULTURAL - POULTRY FARM	461	COMMERCIAL DRIVE-IN THEATERS

CODE LIST 1

CODE LIST I	
PROPERTY CLASS	
105 AGRICULTURAL - FRUIT & NUT FARMS	462 COMMERCIAL GOLF RANGE OR MINIATURE COURSE
106 AGRICULTURAL - VEGETABLE FARM	463 COMMERCIAL GOLF COURSE
107 AGRICULTURAL - TOBACCO FARM	464 COMMERCIAL BOWLING ALLEY
108 AGRICULTURAL - NURSERY	465 COMMERCIAL LODGE HALL OR AMUSEMENT PARK
109 AGRICULTURAL - GREENHOUSES	480 COMMERCIAL WAREHOUSE
120 AGRICULTURAL - TIMBER	482 COMMERCIAL TRUCK TERMINALS
199 AGRICULTURAL - OTHER AGRICULTURAL USE	490 COMMERCIAL MARINE SERVICE FACILITY
200 MINERAL	496 COMMERCIAL MARINA
300 INDUSTRIAL VACANT LAND	499 COMMERCIAL OTHER STRUCTURE
310 INDUSTRIAL FOOD & DRINK	500 RESIDENTIAL VACANT PLATTED LOT
320 INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING	501 RESIDENTIAL VACANT UNPLATTED LAND OF 0 - 9.99 ACRES
330 INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY	502 RESIDENTIAL VACANT UNPLATTED LAND OF 10 - 19.99 ACRES
340 INDUSTRIAL - LIGHT MANUFACTURING & ASSEMBLY	503 RESIDENTIAL VACANT UNPLATTED LAND OF 20 - 29.99 ACRES
350 INDUSTRIAL WAREHOUSE	504 RESIDENTIAL VACANT UNPLATTED LAND OF 30 - 39.99 ACRES
360 INDUSTRIAL TRUCK TERMINALS	505 RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES
370 INDUSTRIAL SMALL SHOPS	510 RESIDENTIAL ONE FAMILY DWELLING ON A PLATTED LOT
380 INDUSTRIAL MINES & QUARRIES	511 RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
390 INDUSTRIAL GRAIN ELEVATORS	512 RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
399 INDUSTRIAL OTHER STRUCTURES	513 RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
400 COMMERCIAL VACANT LAND	514 RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
401 COMMERCIAL 4-19 FAMILY APARTMENTS	515 RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
402 COMMERCIAL 20-39 FAMILY APARTMENTS	520 RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT
403 COMMERCIAL 40 OR MORE FAMILY APARTMENTS	521 RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
410 COMMERCIAL MOTELS OR TOURIST CABINS	522 RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
411 COMMERCIAL HOTELS	523 RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
412 COMMERCIAL NURSING HOMES & HOSPITALS	524 RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
415 COMMERCIAL MOBILE HOME PARKS	525 RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
416 COMMERCIAL CAMP GROUNDS	530 RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT
419 COMMERCIAL OTHER HOUSING	531 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0 - 9.99 ACRES
420 COMMERCIAL SMALL RETAIL	532 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10 -19.99 ACRES
421 COMMERCIAL SUPERMARKETS	533 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20 -29.99 ACRES
422 COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES	534 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30 -39.99 ACRES
424 COMMERCIAL FULL LINE DEPARTMENT STORES	535 RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
425 COMMERCIAL NEIGHBORHOOD SHOPPING CENTER	540 RESIDENTIAL MOBILE/MANUFACTURED HOME ON A PLATTED LOT
426 COMMERCIAL COMMUNITY SHOPPING CENTER	541 RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 0 - 9.99 ACRES
427 COMMERCIAL REGIONAL SHOPPING CENTER	542 RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 10 - 19.99 ACRES
429 COMMERCIAL OTHER RETAIL STRUCTURES	543 RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 20 - 29.99 ACRES
430 COMMERCIAL RESTAURANT, CAFE, OR BAR	544 RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 30 - 39.99 ACRES
435 COMMERCIAL DRIVE-IN RESTAURANT	545 RESIDENTIAL MOBILE/MANUFACTURED HOME ON UNPLATTED LAND OF 40 OR MORE ACRES
439 COMMERCIAL OTHER FOOD SERVICE	550 RESIDENTIAL CONDOMINIUM UNIT ON A PLATTED LOT
440 COMMERCIAL DRY CLEAN PLANT OR LAUNDRY	551 RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 0 - 9.99 ACRES
441 COMMERCIAL FUNERAL HOME	552 RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 10 - 19.99 ACRES
442 COMMERCIAL MEDICAL CLINIC OR OFFICES	553 RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 20 - 29.99 ACRES
444 COMMERCIAL FULL SERVICE BANKS	554 RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 30 - 39.99 ACRES
445 COMMERCIAL SAVINGS AND LOANS	555 RESIDENTIAL CONDOMINIUM UNIT ON UNPLATTED LAND OF 40 OR MORE ACRES
447 COMMERCIAL OFFICE BUILDING 1 OR 2 STORY	599 RESIDENTIAL OTHER STRUCTURES
448 COMMERCIAL OFFICE O/T 47 WALK-UP	700 EXEMPT PROPERTY
449 COMMERCIAL OFFICE O/T 47 ELEVATOR	701 NON-ASSESSABLE
452 COMMERCIAL AUTO SERVICE STATION	750 UTILITIES-LOCALLY ASSESSED
453 COMMERCIAL CAR WASHES	751 UTILITIES-STATE ASSESSED
<u>-</u>	

FILE 1 - REAL ESTATE PARCEL FILE

CODE LIST 2

STREET OR ROAD		
A	PAVED	
В	UNPAVED	
С	PROPOSED	

CODE LIST 4

DAT	A SOURCE
О	OWNER
T	TENANT
Е	ESTIMATED

N NOT ENTERED

CODE LIST 3

NEIGHBORHOOD		
A	IMPROVING	
В	STATIC	
С	DECLINING	
D	BLIGHTED	

FILE 2 - VALUATION FILE

CODE LIST 5

REASON FOR CHANGE CODES	
1	SPLIT
2	COMBINATION
3	RECLASSIFICATION OF USE
4	BOARD OR REVIEW DETERMINATION (FORM 130)
5	ERROR CORRECTION (FORM 133)
6	TAX BOARD DETERMINATION (FORM 131)
7	TAX COURT DETERMINATION
8	REVALUATION DUE TO FORM 134
9	GENERAL REVALUATION
10	GENERAL REVALUATION - INCOMPLETE STRUCTURE
11	NEW CONSTRUCTION - INCOMPLETE STRUCTURE
12	NEW CONSTRUCTION - COMPLETE STRUCTURE
13	ADDITION TO EXISTING STRUCTURE
14	DESTROYED STRUCTURE
15	OMITTED OR UNDERVALUED PROPERTY
16	MINERAL CHANGES
17	MISCELLANEOUS

FILE 3 - LAND DATA AND COMPUTATIONS FILE

CODE LIST 6

LAND TYPES		
F	FRONT LOT	
R	REAR LOT	
1	COMMERCIAL / INDUSTRIAL LAND	

CODE LIST 7

INFLUENCE FACTORS		
1	TOPOGRAPHY	
2	UNDER IMPROVED	
3	EXCESS FRONTAGE	

	_
11	PRIMARY
12	SECONDARY
13	UNDEVELOPED USABLE
14	UNDEVELOPED UNUSABLE
2	CLASSIFIED LAND
21	CLASSIFIED FOREST
22	WILDLIFE HABITAT
23	RIPARIAN LAND
24	WINDBREAK
25	FILTER STRIP
3	UNDEVELOPED LAND
4	TILLABLE LAND
41	FLOODED OCCASIONALLY
42	FLOODED SEVERELY
43	FARMED WETLANDS
5	NONTILLABLE LAND
6	WOODLAND
7	OTHER FARMLAND
71	FARM BUILDINGS
72	FARM POND
73	WETLANDS
8	AGRICULTURAL SUPPORT LAND
81	LEGAL DITCH
82	PUBLIC ROAD
83	UTILITY TOWERS
9	HOMESITE
91	RESIDENTIAL EXCESS ACREAGE
GC	GOLF COURSE LAND

4	SHAPE OR SIZE
5	MISIMPROVEMENT
6	RESTRICTIONS
0	OTHER

FILE 7 - DWELLING FILE

CODE LIST 8

CODE LIST 8		
OCCUPANCY		
1	SINGLE FAMILY	
2	DUPLEX	
3	TRIPLEX	
4	4-6 FAMILY	
5	MOBILE HOME	
6	ROW-TYPE	

CODE LIST 13

ROOFING		
1	ASPHALT SHINGLES	
2	SLATE OR TILE	
3	OTHER	
4	METAL	

CODE LIST 14

BASEMENT REC ROOM

CODE LIST 9

STOF	RY CONFIGURATION
1	ENTER STORY HEIGHT
2	BI-LEVEL
3	TRI-LEVEL

1	FLOORING, CEILING FINISH
2	FLOORING, CEILING, INTERIOR WALL FINISH
3	FLOORING, CEILING, INTERIOR WALL FINISH, PARTITIONING
- Д	FLOORING, CEILING, INTERIOR WALL FINISH PARTITIONING, BUILT-INS

CODE LIST 15

CODE LIST 10		
ATTI	C	
0	NONE	
1	UNFINISHED	
2	1/2 FINISHED	
3	3/4 FINISHED	
4	FINISHED	

HEATING		
1	CENTRAL WARM AIR	
2	HOT WATER OR STEAM	
3	HEAT PUMP	
4	OTHER	
5	NO HEAT GRAVITY	
6	NO HEAT WALL	
7	NO HEAT SPACE	
8	GEOTHERMAL OR SOLAR HEATING	

CODE LIST 11

BASEMENT		
	0	NONE
	1	1/4
	2	1/2
	3	3/4
	4	FULL

CODE LIST 16

CODI	ELIST 10
SPEC	IALITY PLUMBING FIXTURES
J	JET TUB
ST	BATHTUB WITH STEAM CONVERSION
SA1	SAUNA 2 PERSON CAPACITY
SA2	SAUNA 4 PERSON CAPACITY
SA3	SAUNA 6 PERSON CAPACITY
211	SATINA & DERSON CAPACITY

CODE LIST 12

CRAWL		
0	NONE	
1	1/4	
2	1/2	
3	3/4	
4	FULL	

	STEAM BATH 2 PERSON CAPACITY
SB2	STEAM BATH 4 PERSON CAPACITY

SA5 SAUNA 10 PERSON CAPACITY

STEAM BATH 6 PERSON CAPACITY
STEAM BATH 8 PERSON CAPACITY
STEAM BATH 10 PERSON CAPACITY

WHI	WHIRLPOOL 2 PERSON CAPACITY
WH2	WHIRLPOOL 4 PERSON CAPACITY
WH3	WHIRLPOOL 6 PERSON CAPACITY
WH4	WHIRLPOOL 8 PERSON CAPACITY

WH5 WHIRLPOOL 10 PERSON CAPACITY
HT HOT TUB

FILE 7 - DWELLING FILE

FILE 9 - SUMMARY OF IMPROVEMENTS FILE

FILE 13 - COMMERCIAL INDUSTRIAL BUILDING FILE

FILE 21 - PERSONAL PROPERTY MOBILE HOME FILE

FILE 24 - COMMERCIAL INDUSTRIAL SPECIAL USE FILE

FILE 25 - COMMERCIAL INDUSTRIAL DRIVE-IN THEATER FILE

FILE 26 - COMMERCIAL INDUSTRIAL MOBILE HOME PARK FILE

CODE LIST 17 - QUALITY GRADE AND DESIGN FACTORS

CODES FOR GRADE FACTORS ARE AS SHOWN IN SCHEDULE F OF 50 IAC 2.2. ALL IMPROVEMENTS SHOULD BE FACTORED IN ACCORDANCE WITH SCHEDULE F, EXCEPT AS FOLLOWS:

THE FOLLOWING COMMERCIAL USES FROM SCHEDULE G (YARD IMPROVEMENTS) NEED A GRADE TO DETERMINE BASE WHICH PRICE TO CHOOSE FROM THE SCHEDULE BUT ARE NOT FACTORED ACCORDING TO SCHEDULE F:

HOCOMBING TO SCHEBULET.		
DRIVEIN	DRIVE IN THEATERS	A B
		C
		D
GOLFCRSE	GOLF COURSES	AA
		A
		В
		C
		D
MHPARK	MOBILE HOME PARKS	A
		В
		C
		D
		E

FOR THE FOLLOWING USES, USE GRADE TO IDENTIFY THE QUALITY OF INSTALLATION, NOT AS A FACTOR:

		Α	EXCELLENT INSTALLATION
MINGOLF	MINIATURE GOLF COURSES	В	GOOD INSTALLATION
DRRANGE	DRIVING RANGES	C	AVERAGE INSTALLATION
		D	LOW COST INSTALLATION

THE FOLLOWING AGRICULTURAL USES FROM SCHEDULE G.2 (FARM BUILDINGS) NEED A GRADE TO DETERMINE WHICH BASE PRICE TO CHOOSE FROM THE SCHEDULE BUT ARE NOT FACTORED ACCORDING TO SCHEDULE F:

MILKH	MILK HOUSE	В
MILKP	MILK PARLOR	C
		D

PERSONAL PROPERTY MOBILE HOME GRADES

B CUSTOM (120%)
C GOOD (100%)
C-2 ECONOMY (90%)

FILE 8 - RESIDENTIAL FLOOR FILE

FILE 9 - SUMMARY OF IMPROVEMENTS FILE

FILE 24 - COMMERCIAL INDUSTRIAL SPECIAL USE FILE

CODE LIST 18

COD	E LIST 18						
CON	STRUCTION TYPE						
1	WOOD FRAME	5	METAL	6	CONCRETE	8	STONE
1A	LIGHT CONSTRUCTION	5A	METAL - SINGLE WALL	6A	LIGHT CONSTRUCTION	81	MACADAM
1B	MEDIUM CONSTRUCTION	5B	METAL - DOUBLE WALL	6B	HEAVY CONSTRUCTION	82	CRUSHED STONE
1C	HEAVY CONSTRUCTION	5C	METAL - TRIPLE WALL	6C	4" CONCRETE	83	CLAY
10	ALUMINUM		STEEL	6D	6" CONCRETE	84	SOD
11	WOOD SLAT	51A	PREFAB STEEL	6E	8" CONCRETE	85	ASPHALT
12	WELD WIRE	51B	GUNTED STEEL	61	SANDBASE PLASTIC	85A	HEAVY DUTY ASPHALT
13	PLANK	51C	7 GAUGE GALVANIZED		LINER (POOL)	85B	RUBBERIZED ASPHALT
14	BASK WEAVE		STEEL	62	REINFORCED CONCRETE	86	EARTH
15	REDWOOD	51D	8 GAUGE GALVANIZED	63	CONCRETE STAVE	87	CINDER
16	OREOSOTED WOOD		STEEL	64	CONCRETE BARRIERS	88A	RESILIENT MATERIAL
17	FIBERGLASS	51	9 GAUGE GALVANIZED	7	BRICK		COLORED
2	STUCCO		STEEL	71A	8" COMMON BRICK	88C	ARTIFICIAL RESILIENT
3	TILE	51F	10 GAUGE GALVANIZED	71B	12" COMMON BRICK		MATERIAL
4	CONCRETE BLOCK		STEEL	72A	4" FACE BRICK	89	INSULATION MATERIAL
41A	4" CONCRETE BLOCK	51G	GLASS LINED STEEL	72B	8" FACE BRICK	89A	CORK BOARD
41B	6" CONCRETE BLOCK	51H	BOLTED STEEL	72C	12" FACE BRICK	89B	STYRENE
41C	8" CONCRETE BLOCK	51I	WELDED STEEL		•	89C	FIBERGLASS BOARD
42A	6X6 SOLAR SCREENING	51J	1/4" STEEL PLATE			89D	FOAM GLASS BOARD
	BLOCK	51K	%" STEEL PLATE			89E	MINERAL WOOL BATTS
42B	8X8 SOLAR SCREENING	51L	½" STEEL PLATE			89F	URETHANE
	BLOCK	51	PORCELAIN STEEL			9	FRAME W/MASONRY
42C	12X12 SOLAR SCREENING	51N	FIREPROOF STEEL			91A	1/6 MASONRY
	BLOCK	52	STEEL TUBULAR FRAME			92	² / ₆ MASONRY
			GLASS (GREENHOUSE)			93	3/ ₆ MASONRY
		53	CORRUGATED METAL	ĺ		94	4/ ₆ MASONRY
		54	METAL GUARD RAIL	ĺ		95	5/ ₆ MASONRY
		55A	40# RAILS				!
		_	60# RAILS	1			
			80# RAILS	1			
			100# RAILS	1			
			115# RAILS				
		1222		4			

55F	130# RAILS
56	PIPE

FILE 8 - RESIDENTIAL FLOOR FILE

CODE LIST 19

FLOORS	FLOORS		
1	EARTH		
2	SLAB		
3	SUB & JOISTS		
4	OTHER		
5	WOOD		
6	PARQUET		
7	TILE		
8	CARPET		
9	UNFINISHED		

CODE LIST 20

INTERIOR FINISH		
1	PLASTER OR DRY WALL	
2	PANELING	
3	FIBERBOARD	
4	NO ELECTRICITY	
5	UNFINISHED	

FILE 9 - SUMMARY OF IMPROVEMENTS FILE

CODE LIST 21A

RESIDENTIAL / AGRICULTURAL	USES		
ABOVE GROUND POOL	POOLAGC	POOL ENCLOSURE TYPE 1	POOLENC1
CIRCULAR		(UNFINISHED)	
ABOVE GROUND POOL	POOLAGO	POOL ENCLOSURE TYPE 2	POOLENC2
OVAL / RECTANGULAR		(SEMI-FINISHED)	
ADDITIONS	ADDN	POOL ENCLOSURE TYPE 3	POOLENC3
BATH HOUSE	BATHHSE	(FINISHED)	
BOAT HOUSE	BOATHSE	POTATO STORAGE	POTATO
BUNKER SILO	BSILO	POULTRY CONFINEMENT	POULTRY
BUTLER LOW MOISTURE	BLMSILO	POULTRY HOUSE	POULTRYM
SILAGE SILO		QUONSET BUILDING	QUONSET

CAR SHED OPEN	CARSHEDO	SILO	SILO
CAR SHED ENCLOSED	CARSHEDE	SLURRY TANK	SLTAG
CORN CRIB	CRIBFS	ABOVE GROUND	
FREE STANDING		SLURRY TANK ROUND	SLTRND
CORN CRIB		SLURRY TANK	
DRIVE THROUGH	CRIBOT	RECTANGULAR	SLTRCT
CONCRETE APRON	CONCAPRN	SOLAR HEAT	SOLAR
DETACHED GARAGE	DETGAR	STABLE	STABLE
DWELLING	DWELL	STEEL GRAIN BIN	GRBIN
FEED LOT CANOPY	FLCNPY	SWIMMING POOL	POOL
FEED LOT	FLCONC	TENNIS COURT	TENNIS
CONCRETE FLAT WORK		TOBACCO BARN	TOBACCO
GAZEBO	GAZEBO	TRENCH SILO	TSILO
GEOTHERMAL HEAT	GEO	TURKEY BARNS	TURKEY
GRANARY	GRANARY	TYPE 1 DAIRY BARN	T1
GREENHOUSE - FREE STANDING	GRNHSEFS	TYPE 2 BANK OR FLAT BARN	T2
GREENHOUSE - ATTACHED 1 END	GRNHSEAE	TYPE 3 POLE BARN ALL WALLS	T3AW
GREENHOUSE - LEAN-TO	GRNHSELT	TYPE 3 ONE SIDE OPEN	T31SO
HOG CONFINEMENT	HOG	TYPE 3 NO WALLS	T34SO
FACILITY		TYPE 3 ALL WALLS INSULATED	T3AWI
LEAN-TO	LEANTO	UTILITY SHED	UTLSHED
MILK HOUSE	MILKH	VEAL CONFINEMENT	VEAL
MILKING PARLOR	MLKP	FACILITY	
		WIRE CORN CRIB	WCRIB

FILE 9 - SUMMARY OF IMPROVEMENTS FILE CODE LIST 21 B

COMMERCIAL INDUSTRIAL USES			
ARTIFICIAL TURF	TURF	HORIZONTAL GRAIN STORAGE	HGRAIN
BLEACHERS	BLEACHER	INCINERATOR	INCINER
BRICK OR CONCRETE STACK	STACK	OIL TANK	OILTANK
BULKHEAD PILING	BULKHEAD	OLD TYPE PARKS	OLKSTAD
CAR WASH BUILDING - GOOD	CARWASHG	MASONRY WALLS	WALLS
CAR WASH BUILDING - AVERAGE	CARWASHA	MINIATURE GOLF	MINGOLF
CAR WASH BUILDING - LOW COST	CARWASHL	MODERN TYPE PARKS	MOOSTAD
CAR WASH RESTROOM FIXTURES	RESTROOM	MOBILE HOME PARK	MHPARK
CAR WASH - DO IT YOURSELF GOOD	CARSELFG	MOORING CLUSTER, 3 PILES	MOOR3
CAR WASH - DO IT YOURSELF AVERAGE	CARSELFA	MOORING CLUSTER, 5 PILES	MOOR5
CAR WASH - DO IT YOURSELF LOW COST		PADDLE TENNIS COURTS - DELUXE	PTENNISD

		PADDLE TENNIS COURTS -	
CELLS, STEEL PILING, ROUND	CELLRND	STANDARD	PTENNISS
CELLS, STEEL PILING, SQ	CELLSQ	PAR 3 COURSE	PAR3GOLF
CHIMNEY	CHIMNEY	PAVING	PAVING
CHIMNEY WITH 2 FLUES	CHIMNEY2	PEDESTRIAN BRIDGE	BRIDGEP
METAL CHIMNEY	METCHIM	PITCH AND PUTT COURSE	PTCHPUTT
COMM CANOPY - LOW COST	COMCNPYL	SWIMMING POOL	POOL
COMM CANOPY - AVERAGE	COMCNPYA	MUNICIPAL SWIMMING POOL	MUNPOOL
COMM CANOPY - GOOD	COMCNPYG	RAILROAD SIDING	RAILROAD
COMM CANOPY - HIGH COST	COMCNPYH	REST ROOM	RESTRM
COMMERCIAL GREENHOUSE	CGRNHSE	RETAINING WALL - STEEL BIN TYPE	SBWALL
CONCRETE APRON	CONCAPPRN	RESEVOIR [sic.] - SURFACE	RESEVOIR
CONCRETE RETAINING WALL - LEVEL BACKFILL	CONCRWLB	RUNNING TRACK	TRACK
CONCRETE RETAINING WALL - SLOPING SURCHARGE	CONCRWSS	SELF-SVC CASHIER BOOTH LOW	SSCBL
CONCRETE RETAINING WALL - REINFORCED	RCONCRW	SELF-SVC CASHIER BOOT AVERAGE	SSCBAV
CONCRETE CRIBBING - OPEN	CONCOPEN	SELF-SVC CASHIER BOOTH GOOD	SSCBGD
CONCRETE CRIBBING - CLOSED	CONCCLSD	SHUFFLE BOARD COURTS	SHBOARD
CONCRETE WATER TANK	CONCTANK	SMALL BOAT MARINA	SLIP
DECK	DECK	STANDS OVER DRESSING ROOM	STANDS
DRIVE IN THEATRE	DRIVEIN	STEEL STACK	STLSTACK
DRIVING RANGE	DRRANGE	STEEL TANKS AND	
DRY STORAGE BIN - CYLINDRICAL TYPE	BINCYL	CORRUGATED METAL BINS	BIN
DRY STORAGE BIN- HOPPER TYPE	BINHOP	TENNIS COURTS - DELUXE	TENNISD
EARTH DIKE	DIKE	TENNIS COURTS - STANDARD	TENNISS
ELEVATED STEEL TANK	ELEVTANK	TOWER	TOWER
ENCLOSED SPORTS STADIUM	ENCLSTAD	TRENCH AND BUNKER SILO	SILO1
ENCLOSED WALKWAY - HIGH COST	SKYWAYHC	TYPE 1 (CONCRETE PANELS	
ENCLOSED WALKWAY - MEDIAN COST	SKYWAYMC	PRECAST WALL SUPPORTS	
ENCLOSED WALKWAY - LOW COST	SKYWAYLC	SEALED, CONCRETE FLOOR)	
EXECUTIVE COURSE	EXECGOLF	TRENCH AND BUNKER SILO	SILO2
FENCING - CHAIN LINK	FENCECL	TYPE 2 (POLES, BRACES, CONC.	
FENCING - WOOD	FENCEW	PANELS, CONC. FLOOR)	
FUEL OIL TANK	FUELTANK	TRENCH AND BUNKER SILO	SILO3
GOLF COURSE	GOLFCRSE	TYPE 3 (CANT. POLES, PLYWOOD	
GOLF COURSE LAKE	LAKE	OR TONGUE AND GROOVE	
GRAIN ELEVATORS	GRAINEL	WALLS, CONCRETE FLOOR)	
GRAIN ELEVATOR ANNEX	ANNEX	VERT. BULK STORAGE TANK	VSTANK

GUARDRAILS	GUARD	WADING POOL	WADEPOOL
HIGHWAY BRIDGE - HIGH COST	BRIDGEHC	WELD. STEEL PRESS. TANK	PRESTANK
HIGHWAY BRIDGE - MEDIAN COST	BRIDGEMC	WELDED STEEL STANDPIPE	PIPE
HIGHWAY BRIDGE - LOW COST	BRIDGELC	WHIRLPOOL	WHPOOL
HORIZ. BULK STORAGE TANK	HSTANK	WOOD WATER STORAGE	WOODTANK

FILE 9 - SUMMARY OF IMPROVEMENTS FILE

CODE LIST 22

CONDITION		
EX	EXCELLENT	
VG	VERY GOOD	
G	GOOD	
AV	AVERAGE	
F	FAIR	
P	POOR	
VP	VERY POOR	
SV	SOUND VALUE	
NV	NO VALUE	

CODE LIST 23

NEIGHBORHOOD			
EX	EXCELLENT		
VG	VERY GOOD		
G	GOOD		
AV	AVERAGE		
F	FAIR		
P	POOR		
VP	VERY POOR		

CODE LIST 24

UNIT OF	UNIT OF MEASURE			
AF	ACRE FEET			
CF	CUBIC FEET			
LF	LINEAR FEET			
SF	SQUARE FEET			
IN	INCHES			
GL	GALLONS			
BU	BUSHELS			
BL	BARRELS			
HP	HORSEPOWER			
HR	HOURS			
LB	POUNDS			
PH	POUNDS PER HOUR			
IT	ITEM			
PC	PERCENT			
BY	BAYS			
CT	COURTS			
НО	HOLES			
P	PEOPLE			
PA	PASSENGERS			
S	SETS			
SE	SEATS			
SI	SITES			
SP	SPACES			
ST	STATIONS			

FILE 10 - FEATURES FILE

CODE LIST 25 A

RESID	ENTIAL/AGRICULTURAL FEATURES		
A	ASPHALT FLOOR	QFF	LIVING QUARTERS FULL STORY - FRAME

AC	AIR CONDITIONING	QFC	LIVING QUARTERS FULL STORY - CONCRETE BLOCK
BF	BASEMENT FINISH	QFB	LIVING QUARTERS FULL STORY - BRICK
ВТВ	BACK TO BACK CONFIGURATION	QFU	LIVING QUARTERS FULL STORY UNFINISHED
С	CONCRETE FLOOR	QHF	LIVING QUARTERS HALF STORY - FRAME
CG	COMMERCIAL GAZEBO	QHC	LIVING QUARTERS HALF STORY - CONCRETE BLOCK
СТ	CERAMIC TILE	QHB	LIVING QUARTERS HALF STORY - BRICK
D	DIRT FLOOR	QHU	LIVING QUARTERS HALF STORY UNFINISHED
Е	ELECTRIC LIGHTS	R	ROOF
NE	NO ELECTRIC LIGHTS	R1	REC ROOM TYPE 1
EH	ELECTRIC HEAT	R2	REC ROOM TYPE 2
EX	EXTENSION	R3	REC ROOM TYPE 3
F	FILTER	R4	REC ROOM TYPE 4
NF	NO FILTER	NR	NO ROOF
FD	FOUNDATION	RI	ROOF INSULATION
FP	FIREPLACE	NRI	NO ROOF INSULATION
FX	EXTRA FIXTURES	S	STALLS
FB	FULL BATH	SAB	SAUNA BATH
GH	GAS HEAT	NS	NO STALLS
Н	HEATING	SB	STORAGE BIN
NH	NO HEATING	SF	SLATTED FLOOR
НВ	HALF BATH	SK	SKIRTING
HR	HIGH RISE CONSTRUCTION	1SO	ONE SIDE OPEN
HT	HOT TUB	2SO	TWO SIDES OPEN
I	INSULATION	3SO	THREE SIDES OPEN
NI	NO INSULATION	4SO	FOUR SIDES OPEN
IF	INTERIOR FINISH	SW	STALL WALLS
IS	IRREGULAR SHAPE	SSW	STABLE STALL WALLS
J	BATHTUB JET	SWM	STALL WALLS - MASONRY
L	UNFINISHED LOFT	ST	BATHTUB WITH STEAM CONVERSION
NL	NO LOFT	STB	STEAM BATH
MLK	MILK PARLOR & MILK HOUSE	ТО	TIP OUT
MSK	METAL SKIN	TW	TRIPLE WIDE
P	PLUMBING	UL	UNDERWATER LIGHTS
NP	NO PLUMBING	US	UPPER STORY
PC	PLANK COVER	W	WALLS
NC	NO COVER	WB	WOOD BIN
PIT	PITS	WH	WHIRLPOOL

PT	PLASTIC TILE	WO	WATER ONLY
PW	PARTY WALL	NWO	NO WATER
QF	QUALITY FACTOR		

FILE 10 - FEATURES FILE

CODE LIST 25 B

SCHEDULE E USES			
ATRIUMS	ATRIUM	JACUZZI	JACUZZI
AUTO TELLER	AUTOTELL	LOADING DOCKS	LOADDOCK
AUTOMATIC TELLER MACHINE	ATM	MALL CONCOURSE - OPEN	OPENMALL
AUTOMATIC TELLER MACHINE	ATMLOG	MALL CONCOURSE - COVERED	CONVMALL
WITH LOBBY		MALL CONCOURSE - ENCLOSED	ENCMALL1
BANK VAULT - GOOD	BANKVG	FIRST FLOOR	
BANK VAULT - AVERAGE	BANKVA	MALL CONCOURSE - ENCLOSED	ENCLMALL2
BANK VAULT - LOW COST	BANKVL	UPPER FLOOR	
BANK RECORD STOR. GOOD	BANKRSG	MARQUEE - HIGH COST	MARQUEEH
BANK RECORD STOR. AVRG	BANKRSA	MARQUEE - GOOD	MARQUEEG
BANK RECORD STOR. LOW COST	BANKRSL	MARQUEE - AVERAGE	MARQUEEA
BULLET PROOF GLASS	BULLET	MARQUEE - LOW COST	MARQUEEL
FIRE TUBE BOILER	BOILERFT	MEZZANINE	MEZZ
SCOTCH MARINE BOILER	BOILERSM	MOVING WALK	MOVEWALK
WATER TUBE BOILER	BOILERWT	NIGHT DEPOSITORY	NGHTDEP
COLD STORAGE	CSTRGI	PASSENGER ELEVATOR - ELECTRIC	PELVELPO
FACILITIES - DOORS		PASSENGER OPERATED	
COMMERCIAL CANOPY - LOW	COMCNPYL		
COST		PASSENGER ELEVATOR - ELECTRIC	PELVELAU
COMMERCIAL CANOPY -	COMCNPYA	ALITOMATIC	
AVERAGE	GOL (C) IDV/G	AUTOMATIC	DEL LUIUD
COMMERCIAL CANOPY - GOOD			PELVHYD
COMMERCIAL CANOPY - HIGH COST	COMCNPYH	PENTHOUSE ELEVATORS & STAIRWELLS	PENTELEV
CONCRETE APRON	CONCADDN	PENTHOUSE -	PENTELEV
DRIVE-IN TELLER	DRINTELL	MECHANICAL ROOMS	FENTMECH
BOOTHS	DKINTELL	PLUMBING FIX	PLFIX
DRIVE UP - WALK UP	DUWIND	RECORD STORAGE DOOR	RSDOOR
TELLER WINDOW	DOWIND	SAUNA	SAUNA
ELEVATOR - ELECTRIC	RESELEV	STEAM BATH	STMBATH
RESIDENTIAL TYPE	KESELEV	SIDEWALK ELEVATORS	SWELV
FREIGHT ELEVATOR	FELVHYD	SITE PREPARATION	SWELV
HYDRAULIC	LELVIID	SPRINKLER - MANUAL	SPRINKLM
FREIGHT ELEVATOR	FELVEL	SPRINKLER - MANUAL SPRINKLER - AUTOMATIC	SPRINKLM
	relvel		
ELECTRIC		STRUCTURAL DOCK	WOODDOCK

ELEVATED GREENS	GREENEL	WOOD FLOOR	
ESCALATOR	ESCLTR	STRUCTURAL DOCK	CONCDOCK
FLAT GREENS	GREENFL	CONCRETE FLOOR	
GOLF COURSE TEES	TEES	TELLERVUES	TELLVUE
GOLF COURSE BUNKERS	BUNKERS	TRUCK WELLS AND RAMPS	TRUCKWL
GOLF COURSE LAKE - ASPH	LAKEA	TRUCK WELLS - WALLS	TWWALL
GOLF COURSE LAKE - PLASTIC SAND	LAKEPS	DEPRESSED TRUCK	DEPTRUCK
INCLINE LIFT	LIFT	AREAS - WALLS	
INDUSTRIAL TYPE CANOPY	INDCNPY	VAULT DOOR - RECTANGULAR	VDOORRCT
INTERCOM	INTERCOM	VAULT DOOR CIRCULAR	VDOORCIR
		VISION WINDOW	VIWIND

FILE 10 - FEATURES FILE

CODE LIST 25 C

CODI	ODE LIST 25 C					
COM	COMMERCIAL / INDUSTRIAL FEATURES					
A	ASPHALT FLOOR	IR	IRREGULAR SHAPE			
AL	ALUMINUM	IT	INSTITUTIONAL GREENHOUSE TYPICAL			
AS	AUTOMATIC SPRINKLER	MC	MANUAL CONTROLS			
AT	ATTENDED	MD	MANUAL DOORS			
BW	BARBED WIRE	MDS	MANUAL DOOR STOPS			
CW	CLERESTORY WALLS	MS	MANUAL SPRINKLER			
С	CONCRETE FLOOR	MU	METAL UNITS			
CA	CONCRETE APRON	PR	PONTOON FLOATING ROOF			
CC	CONICAL COVER	PDS	POWER DOOR STOPS			
CF	CONCRETE FOUNDATION	QF	QUALITY FACTOR			
CJ	CHIME JOISTS	R	ROOF			
CN	CANOPY	RF	ROOF FLASHING			
CT	CERAMIC TILE	RMS	REAR MANUAL DOOR STOPS			
CY	CYPRESS WOOD	RMS1	REAR MANUAL DOORS - FIRST STOP			
D	DIRT FLOOR	RL	REFRACTORY LINING			
DH	DECORATIVE HOUSING	RPS	REAR POWER DOOR STOPS			
DL	DIVING L	RPS1	REAR POWER DOORS - FIRST STOP			
DR	DOUBLE DECK ROOF	SF	SAND FINISH			
DSD	DOUBLE SLIDING DOOR	SG	SERVICE GATES			
DW	DOUBLE WALL	S1	SITE PREPARATION			
Е	ELECTRIC LIGHTS	SL	STEEL LADDER			
EF	EXPRESS FLOOR	SSD	SINGLE SLIDING DOOR			
ES	ELECTRIC LIGHTS AND SOFFITS	ST	STOPS			
EX	EXCAVATION	STO	SWITCH AND TURNOUT			
F80	80 POUND FACTOR	SW	SINGLE WALL			

F100	100 POUND FACTOR	T	STEEL TIES
F125	125 POUND FACTOR	TR	TOP RAIL
F150	150 POUND FACTOR	TRS	TRESTLE - SINGLE TRACK
FB	FOOTBALL FIELD	TRD	TRESTLE - DOUBLE TRACK
FC	FLAT COVER	TW	TRIPLE WALL
FE	FEEDER	TTW	THUR-THE-WALL INSTALL
FX	FIXTURES	UAB	UTILITY BUILDING - AVERAGE BRICK
GB	GUY BAND	UACB	UTILITY BUILDING - AVERAGE CONCRETE BLOCK
GR	GRADIENT	UC	UTILITY BUILDING - CHEAP SHED TYPE
GS	GRAVEL SURFACING	UGB	UTILITY BUILDING - GOOD BRICK
GW	GUY WIRE	UL	UTILITY BUILDING - LOW COST FRAME
Н	HEATING	UT	UMBRELLA TOP
HD	HEAVY DUTY OR INDUSTRIAL	W	WALLS
HS	HIGH STRESS FACTOR	WL	WOOD LADDER
IE	INSTITUTIONAL GREENHOUSE ELABORATE		

FILE 10 - IMPROVEMENT FEATURES FILE

CODE LIST 26

TYPE OF ADJUSTMENT		
UC	UNIT COST - ADJUSTMENT TO UNIT COST	
BR	BASE RATE - ADJUSTMENT TO BASE RATE	

FILE 11 - EXTERIOR FEATURES FILE

CODE LIST 27

EXTERIOR	EXTERIOR FEATURE LABELS		
CONCP	CONCRETE PATIO		
FAP	FLAGSTONE PATIO		
BRP	BRICK PATIO		
WDP	TREATED PINE PATIO		
T	TERRACED (ADD T TO ABOVE CODES)		
RFX	ROOF EXTENSION TYPE CANOPY		
CNPY	CONVENTIONAL SHED TYPE CANOPY		
PORT	PORTICO		
MSTP	MASONRY STOOP		
OFP	OPEN FRAME PORCH		
EFP	ENCLOSED FRAME PORCH		
OMP	OPEN MASONRY PORCH		

EMP	ENCLOSED MASONRY PORCH
BAY	BAY
WDDK	WOOD DECK
BALC	BALCONY
SOL	SOLARIUM

INDICATE UPPER FLOOR PORCHES AND BAYS BY FOLLOWING THE LABEL WITH "/". FOR EXAMPLE "OFP/" WOULD DESCRIBE A SECOND STORY OPEN FRAME PORCH, EPF/EFP WOULD DESCRIBE A SECOND STORY ENCLOSED FRAME PORCH OVER AN ENCLOSED FRAME PORCH.

FILE 12 - COMMERCIAL INDUSTRIAL BUILDING FILE

CODE LIST 28

ROOF TYPES	
1	BUILT-UP
2	METAL
3	SLATE/TILE
4	SHINGLE
5	OTHER

FILE 13 - COMMERCIAL INDUSTRIAL FLOOR FILE

CODE LIST 29

WALL TYPE		
	CONCRETE BLOCK, STUCCO, TILE, WOOD, ALUMINUM, METAL SIDING, OR EQUAL	
2	BRICK, STONE, CONCRETE, OR EQUAL	
3	GUARD WALL, PARKING GARAGE	

CODE LIST 30

FRAME TYPE		
1	WOOD JOIST	
2	FIRE RESISTANT	
3	REINFORCED CONCRETE	
4	FIREPROOF STEEL	

FILE 14 - COMMERCIAL INDUSTRIAL USE TYPE FILE

CODE LIST 31

PRICING KEY (USE)		
GCM	GENERAL COMMERCIAL MERCANTILE	MODEL NUMBERS 1 - 47
GCI	GENERAL COMMERCIAL INDUSTRIAL	MODEL NUMBERS 1 - 33
GCR	GENERAL COMMERCIAL RESIDENTIAL	MODEL NUMBERS 1 - 15
GCK	GENERAL COMMERCIAL KIT	(NO MODEL NUMBERS)

NOTE: ALL USES ARE DEFINED BY THEIR GROUPING FROM SCHEDULE A (GCM, GCI, GCR OR GCK) AND THE APPROPRIATE MODEL NUMBER FROM RULE 11 OF 50 IAC 2.2 (GCK HAS NO MODEL NUMBER).

CODE LIST 32

	_	_	_
USE TYPE			
APART	APARTMENT	LUTLSTOR	LIGHT UTILITY STORAGE
AUTOSERV	AUTO SERVICE	LWRHSE	LIGHT WAREHOUSE
AUTOSHOW	AUTO SHOWROOM	LFTMFG	LOFT MANUFACTURING
BANK	BANK	LFTWRHSE	LOFT WAREHOUSE
BOWL	BOWLING ALLEY	MALLSHOP	MALL SHOPS
CARWASH	CAR WASH AUTO	MEDOFF	MEDICAL OFFICE
CLUB	COUNTRY CLUB	MILLMFG	MILL MANUFACTURING
COMGAR	COMMERCIAL GARAGE	MWRHSE	MINI WAREHOUSE
CONVMRKT	CONVENIENCE MARKET	NBHSHOP	NEIGHBORHOOD SHOPPING CENTER
DEPTSTOR	DEPARTMENT STORE	MHPARK	MOBILE HOME PARK
DINING	DINING / LOUNGE	NURSHOME	NURSING HOME
DISCOUNT	DISCOUNT STORE	PARKING	PARKING
DRIVEIN	DRIVE - IN	PARKGAR	PARKING GARAGE
FASTFOOD	FAST FOOD	PWRPLANT	POWER GENERATING PLANT
FUNEHOME	FUNERAL HOME	REGSHOP	REGIONAL SHOPPING CENTER
GENOFF	GENERAL OFFICE	RESDEV	RESEARCH / DEVELOPMENT
GENRET	GENERAL RETAIL	SERVICE	SERVICE STATION
HANGAR	HANGAR	SMSHOP	SMALL SHOP
HEALTH	HEALTH CLUB	SABSMT	STAND ALONE BASEMENT
HMFG	HEAVY MANUFACTURING	SUPRMRKT	SUPER MARKET
HUTLSTOR	HEAVY UTILITY STORAGE	THEATRE	THEATRE
HOSERV	HOTEL/MOTEL SERVICE	TRCKBUNK	TRUCK TERMINAL BUNK ROOM
HOUNIT	HOTEL/MOTEL UNIT	TRCKWARE	TRUCK TERMINAL WAREHOUSE

ICERINK	ICE RINK	UTLSTOR	UTILITY / STORAGE
INDOFF	INDUSTRIAL OFFICE	VACANT	VACANT OR ABANDONED
LMFG	LIGHT MANUFACTURING		

FILE 14 - COMMERCIAL INDUSTRIAL USE TYPE FILE

CODE LIST 33

MOTEL / HOTEL CONFIGURATION		
ST STRIP		
BB	BACK TO BACK	
CH CENTER HALL		

CODE LIST 34

FINISH TYPE		
UF	UNFINISHED	
SF	SEMI-FINISHED	
FO	FINISHED OPEN	
FD	FINISHED DIVIDED	

CODE LIST 35

SPRINKLER GROUPS	
1	
2	
3	
4	
5	
6	

FILE 15 - UNIT COST ADJUSTMENTS FILE CODE LIST 36

	LIST 50		
WALI	FINISH	CEIL	ING FINISH
W1	PAINT ON MASONRY	C1	ACOUSTICAL TILE, MINERAL FIBER
W2	PLASTER ON MASONRY, PAINTED	C2	ACOUSTICAL TILE, ORGANIC FIBER
	DRYWALL, PAINTED	C3	ACOUSTICAL METAL PANEL AND PADS
	LATH & PLASTER, PAINTED	C4	DRYWALL, TAPED & PAINTED
W5	HARDBOARD PANELING, PATTERNED	C5	FIBERBOARD PANEL
W6	HARDBOARD PANELING PLAIN	C6	LUMINOUS PANELS
			PAINT ONLY, ON UNDER FLOOR/ROOF
	PLYWOOD PANELING, SOFTWOOD		STRUCTURE
	PLYWOOD PANELING, HARDWOOD	C8	PLASTER ON LATH, PAINTED
W9	WOOD PANELING, SOFTWOOD	C9	PLASTER ON MASONRY, PAINTED
W10	WOOD PANELING, HARDWOOD	C10	PLYWOOD PANELING, HARDWOOD
	TILE OR BLOCK GLAZING	C11	WOOD TONGUE AND GROOVE, SOFTWOOD
W12	CERAMIC OR QUARRY TILE	ADD	FOR:
W13	ENAMELED METAL TILE		FURRING, WOOD
W14	PLASTIC TILE	CFM	FURRING, METAL
W15	ACOUSTICAL TILE	CST	CEILING STRUCTURE
W16	MARBLE	CI	CEILING INSULATION
ADD I	FOR:	CS	CEILING SUSPENSION SYSTEM
WC	CANVAS OR CLOTH		TITIONING
	CUSTOM GRADE WALLPAPER		MED, 2X4 WOOD STUDS
	FURRING, WOOD	P1	DRYWALL, PAINTED - 1 SIDE
WFM	FURRING, METAL	P2	DRYWALL PAINTED - 2 SIDES

			GYPSUM LATH AND PLASTER, PAINTED - 1
WV	VINYL WALL COVERING	Р3	SIDE
** *	THE WIEL OF PRINTS	13	GYPSUM LATH AND PLASTER, PAINTED - 2
WIM	INSULATION FOR MASONRY WALLS	P4	SIDES
VV 11V1	INSCENTION FOR WINSONNET WILLIS	17	METAL LATH AND PLASTER, PAINTED - 1
WIS	INSULATION FOR STUDDED WALLS	P5	SIDE
WIS	INSCENTION FOR STODDED WALES	1 3	METAL LATH AND PLASTER, PAINTED - 2
EI OO	R FINISH	P6	SIDES
	SOFTWOOD	P7	PLYWOOD PANELING, SOFTWOOD - 1 SIDE
	HARDWOOD	P8	PLYWOOD PANELING, SOFTWOOD - 2 SIDES
	MAPLE	P9	PLYWOOD PANELING HARDWOOD - 1 SIDE
	PARQUET	P10	PLYWOOD PANELING HARDWOOD - 1 SIDES
ADD		P10	
			WOOD PANELING SOFTWOOD - 1 SIDE
	SLEEPERS PAROLET AND MASTIC	P12	WOOD PANELING SOFTWOOD - 2 SIDES
	PARQUET AND MASTIC	P13	WOOD PANELING HARDWOOD - 1 SIDE
F6	WOODBLOCK, CREOSOTED	P14	WOOD PANELING HARDWOOD - SIDES
	STEEL PLATE TILE, HEAVY DUTY INDUSTRIAL		FOR:
F8	ASPHALT TILE		METAL STUDS
F9	VINYL TILE		ONRY
F10	CORK AND RUBBER TILE		CONCRETE BLOCK, HOLLOW EXPOSED - 4"
F11	VINYL ASBESTOS TILE	P16	CONCRETE BLOCK, HOLLOW EXPOSED - 6"
F12	SHEET TILE	P17	CONCRETE BLOCK, HOLLOW EXPOSED - 8"
	SHEET LINOLEUM	P18	CONCRETE BLOCK, HOLLOW EXPOSED - 12"
F14	CERAMIC AND QUARRY TILE	P19	CONCRETE BLOCK, SOLID - 4"
F15	TERRAZZO	P20	CONCRETE BLOCK, SOLID - 6"
F16	MARBLE	P21	CLAY TILE - 4"
F17	CARPET AND PAD	P22	CLAY TILE - 6"
F18	CARPET, INDOOR OUTDOOR	P23	CLAY TILE - 8"
F19	COMPUTER FLOOR, ELEVATED	P24	GYPSUM BLOCK - 4"
	GYM, FLOOR, HARDWOOD, WOOD SUB PLUS		
F20	SLEEPER	P25	GYPSUM BLOCK - 6"
F21	BRICK, COMMON	P26	GLAZED TILE - 1 FACE - 4"
F22	BRICK, PAVERS IN CONCRETE	P27	GLAZED TILE - 1 FACE - 6"
F23	FLAGSTONE, IN CONCRETE	P28	GLAZED TILE - 1 FACE - 8"
F24	EPOXY	P29	GLAZED TILE - 2 FACE - 4"
F25	EPOXY WITH COLORED CHIPS	P30	GLAZED TILE - 2 FACE - 6"
F26	GRATING, STEEL OR ALUMINUM	P31	GLAZED TILE - 2 FACE - 8"
	,	P32	GLAZED BLOCK - 1 FACE - 4"
		P33	GLAZED BLOCK - 1 FACE - 6"
		P34	
		P35	
		P36	GLAZED BLOCK - 2 FACE - 4"
		P37	GLAZED BLOCK - 2 FACE - 6"
		P38	GLAZED BLOCK - 2 FACE - 8"
		P39	FOLDING CURTAIN
		P40	MODULAR METAL - SINGLE THICKNESS
		P41	MODULAR METAL - 3INGLE THICKNESS MODULAR METAL - 2" INSULATED
		P41 P42	MODULAR HARDBOARD
		P42 P43	MODULAR SOFTWOOD
		_	
		P44	MODULAR HARDWOOD

ADD	ADD FOR:	
PG	GLAZING	
P45	LAMINATED GYPSUM	
P46	ASBESTOS CEMENT	
P47	WOVEN WIRE	
P48	CLEAR GLASS	

FILE 16 - DEDUCTION AND CREDIT FILE

CODE LIST 37

CODE LIST 57		
DEDUCITONS [sic.] AND CREDITS		
1	MORTGAGE	
2	HOMESTEAD CREDIT	
3	STANDARD DEDUCTION	
4	OVER 65	
5	BLIND	
6	DISABLED	
7	VET TOTAL DISABILITY	
8	VET PARTIAL DISABILITY	
9	VETERAN WORLD WAR I	
10	SPOUSE VETERAN WORLD WAR I	
11	REHABILITATED RESIDENTIAL PROPERTY	
12	REHABILITATED PROPERTY	
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES	
14	RESOURCE RECOVERY SYSTEMS	
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE	
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS	
17	TIF	
18	PERSONAL PROPERTY SOLDIERS EXEMPTIONS	
19	RESOURCE RECOVER/COAL OR OIL SHALE SYSTEM	
20	ECONOMIC REVITALIZATION AREA - PERSONAL PROPERTY	
21	ENTERPRISE ZONE	
		

FILE 17 - PERSONAL PROPERTY FILE

CODE LIST 38

TAXPAY	ER TYPE
I	INDIVIDUAL

В	BUSINESS
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FILE 18 - LAND VALUATION ORDER FILE

CODE LIST 39

LAND TYPE		
R	RESIDENTIAL	
С	COMMERCIAL	
I	INDUSTRIAL	
RR	RURAL RESIDENTIAL	
AH	AGRICULTURAL HOMESITE	

CODE LIST 40

PRICING METHOD	
F	FRONT FOOT
S	SQUARE FOOT
A	ACRE
V	SITE VALUE

FILE 21 - PERSONAL PROPERTY MOBILE HOME FILE

CODE LIST 41

FOUNDATION TYPE	
1	NONE
2	SLAB/PIER
3	SKIRTING
4	FOUNDATION & SKIRTING

CODE LIST 42

HEATING AIR CONDITIONING TYPE		
0	NO HEAT	
1	CENTRAL HEAT	
2	HEAT PUMP	
3	CENTRAL AIR CONDITIONING	
4	CENTRAL HEAT & AIR	

CODE LIST 43

ROOM ADDITION TYPE	
--------------------	--

TO	TIP-OUT
RO	ROLL-OUT
PO	PULL-OUT

CODE LIST 44

CONDITION	
EX	EXCELLENT
G	GOOD
AV	AVERAGE
F	FAIR
P	POOR

FILE 23 - APPEALS TRACKING FILE

CODE LIST 45

GROUNDS FOR APPEAL	
1	GRADE
2	AGE
3	CONDITION
4	PHYSICAL DESCRIPTION IMPROVEMENTS
5	OBSOLESCENCE
6	PHYSICAL DESCRIPTION LAND
7	INFLUENCE FACTOR

FILE 23 - APPEALS TRACKING FILE

CODE LIST 45

GROUNDS FOR APPEAL	
1	GRADE
2	AGE
3	CONDITION
4	PHYSICAL DESCRIPTION IMPROVEMENTS
5	OBSOLESCENCE
6	PHYSICAL DESCRIPTION LAND
7	INFLUENCE FACTOR

FILE 24 - COMMERCIAL INDUSTRIAL SPECIAL USE FILE

CODE LIST 46

FAST FOOD BASEMENT TYPE	
UF	UNFINISHED
FO	FINISHED OPEN
FD	FINISHED DIVIDED

CODE LIST 47

SPECIAL USE QUALITY CODES	
LC	LOW COST
AV	AVERAGE
GD	GOOD
НС	HIGH COST

FILE 25 - COMMERCIAL INDUSTRIAL DRIVE IN THEATER FILE

CODE LIST 48

P	PLAIN
О	ORNATE

CODE LIST 49

SCREEN CONSTRUCTION	
1	WOOD FRAME ON POLES
2	WOOD FRAME ON TIMBERS
3	STEEL FRAME

CODE LIST 50

SCREEN QUALITY	
L	LOW
A	AVERAGE
G	GOOD

FILE 7 - DWELLING FILE

CODE LIST 51

ADDITION TYPE	
1	3 WALL ADD'N AT 1 END
2	3 WALL ADD'N AT 1 SIDE
3	2 WALL ADD'N

FILE 20 - OIL AND GAS WELL OWNER FILE

CODE LIST 52

TYPE OF INTEREST	
WI	WORKING INTEREST
RI	ROYALTY INTEREST

FILE 28 - SALES DISCLOSURE FORM FILE

CODE LIST 53

EXEMPT TRANSACTIONS	
0	NONE NOT AN EXEMPT TRANSACTION
1	SECURITY INTEREST DOCUMENT SUCH AS MORTGAGE OR TRUST DEED
2	LEASES THAT ARE FOR A TERM OF LESS THAN NINETY (90) YEARS
3	DOCUMENT FOR COMPULSORY TRANSACTIONS AS A RESULT OF FORECLOSURE OR EXPRESS THREAT OF FORECLOSURE, DIVORCE, COURT ORDER, CONDEMNATION OR PROBATE
4	TRANSFER TO A CHARITY
5	AGREEMENTS AND OTHER DOCUMENTS FOR MERGERS, CONSOLIDATIONS AND INCORPORATIONS INVOLVING SOLELY NONLISTED STOCK
6	QUITCLAIM DEEDS NOT SERVING AS A SOURCE OF TITLE
7	TRANSFER FOR NO CONSIDERATION OR GIFT
8	DOCUMENTS INVOLVING THE PARTITION OF LAND TENANTS IN COMMON, JOINT TENANTS OR TENANTS BY THE ENTIRETY
9	RE-RECORDING TO CORRECT PRIOR RECORDED DOCUMENT
10	RIGHT-OF-WAY GRANTS FOR NO CONSIDERATION
11	EASEMENTS WITH NO TRANSFER OF TITLE

FILE 29 - SKETCH FILE

CODE LIST 54

N FILL TYPE
NONE
CROSSHATCH
SHADED
YELLOW
BLUE
RED
GREEN
OTHER

CODE LIST 55

LINE TYPE	
1	WALL
2	PARTY WALL - FINISHED ONE SIDE
3	PARTY WALL - FINISHED BOTH SIDES
4	DIVISION WALL LINE NOT PART OF PERIMETER
5	OTHER

(Department of Local Government Finance; 50 IAC 12-17-1; filed May 28, 1998, 4:50 p.m.: 21 IR 3670)

*